

ASSESSED VALUATION  
OF  
RAILROAD PROPERTY

IN THE  
STATE OF IOWA,

AS FIXED BY THE  
EXECUTIVE COUNCIL OF THE STATE

MARCH 7, 1887.

UNDER PROVISIONS OF CHAPTER 5, TITLE 10 OF THE CODE, AND CHAPTER 114,  
ACTS OF THE 17TH GENERAL ASSEMBLY.

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COMPILED BY THE SECRETARY OF STATE.

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PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

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DES MOINES:  
GEO. E. ROBERTS, STATE PRINTER.  
1887.

## LIST

*Of the principal officers of the railroads of the State, with post-office address.*

### BURLINGTON & NORTHWESTERN.

*President*—T. W. Barhydt, Burlington, Iowa.  
*Vice-President*—John T. Remy, Burlington, Iowa.  
*Secretary and Treasurer*—R. M. Green, Burlington, Iowa.  
*General Superintendent*—E. S. Edger, Burlington, Iowa.  
*Auditor*—J. A. Ostrander, Burlington, Iowa.

### BURLINGTON & WESTERN.

*President*—T. W. Barhydt, Burlington, Iowa.  
*Vice-President*—C. P. Squires, Burlington, Iowa.  
*Secretary and Treasurer*—R. M. Green, Burlington, Iowa.  
*General Superintendent*—E. S. Edger, Burlington, Iowa.  
*Auditor*—J. A. Ostrander, Burlington, Iowa.

### BURLINGTON, CEDAR RAPIDS & NORTHERN.

*President and General Superintendent*—C. J. Ives, Cedar Rapids, Iowa.  
*Vice-President*—Robert Williams, Cedar Rapids, Iowa.  
*Secretary*—S. S. Dorwart, Cedar Rapids, Iowa.  
*Treasurer*—H. H. Hollister, New York City.  
*Chief Engineer*—H. F. White, Cedar Rapids, Iowa.  
*Auditor*—J. C. Broeksmit, Cedar Rapids, Iowa.  
*Superintendents of Iowa Divisions*—W. P. Brady, Cedar Rapids, Iowa, and  
G. A. Goodell, Estherville, Iowa.

### CENTERVILLE, MORAVIA & ALBIA.

(No report filed.)

### CENTRAL IOWA.

*President*—A. B. Stickney, St. Paul, Minn.  
*Vice-President*—Russell Sage, New York City.  
*Secretary*—C. H. Ackert, Marshalltown, Iowa.  
*Treasurer*—Seth Zug, Marshalltown, Iowa.  
*General Manager*—E. L. Dudley, Marshalltown, Iowa.  
*Chief Engineer*—Geo. A. Pruden, Marshalltown, Iowa.  
*Auditor*—M. C. Healion, Marshalltown, Iowa.  
*Assistant Superintendent, Iowa*—J. G. Johnston, Marshalltown, Iowa.  
*Receiver*—E. L. Dudley, Marshalltown, Iowa.



## CHICAGO &amp; NORTHWESTERN.

*President*—Albert Keep, Chicago.  
*Vice-President, Secretary and Treasurer*—M. L. Sykes, New York City.  
*General Manager*—Marvin Hughitt, Chicago.  
*General Superintendent*—C. C. Wheeler, Chicago.  
*Chief Engineer*—E. H. Johnson, Chicago.  
*Auditor*—J. B. Redfield, Chicago.  
*Superintendents of Iowa Divisions*—H. G. Burt, Boone, Iowa, and Marcellus Hopkins, Eagle Grove, Iowa.

## CHICAGO, BURLINGTON &amp; KANSAS CITY.

*President*—W. W. Baldwin, Burlington, Iowa.  
*Vice-President and General Manager*—T. J. Potter, Chicago.  
*Secretary and Auditor*—J. H. Sturgis, Jr., Keokuk, Iowa.  
*Treasurer*—J. C. Peasley, Chicago.  
*General Superintendent*—C. M. Levey, Keokuk, Iowa.  
*Chief Engineer*—Ed. M. Gilchrist, Keokuk, Iowa.  
*General Attorney*—H. H. Trimble, Keokuk, Iowa.

## CHICAGO, BURLINGTON &amp; QUINCY.

*President*—C. E. Perkins, Burlington, Iowa.  
*First Vice-President*—Thos. J. Potter, Chicago.  
*Secretary*—T. S. Howland, Boston, Mass.  
*Treasurer*—J. C. Peasley, Chicago.  
*General Manager*—Henry B. Stone, Chicago.  
*General Superintendent*—J. D. Besler, Chicago.  
*Chief Engineer*—G. C. Smith, Chicago.  
*General Auditor*—J. L. Lathrop, Chicago.  
*Superintendents of Iowa Divisions*—W. C. Brown and O. E. Stewart, Burlington, Iowa; J. B. Maxon, Ottumwa, Iowa; J. H. Duggan, Creston, Iowa.

## CHICAGO, IOWA &amp; DAKOTA.

*President*—David Secor, Forest City, Iowa.  
*Vice-President*—J. M. Elder, Garner, Iowa.  
*Secretary*—A. H. Chase, Forest City, Iowa.  
*Treasurer*—H. N. Brockway, Concord, Iowa.  
*General Manager*—John Porter, Eldora, Iowa.  
*Auditor*—William S. Porter, Eldora, Iowa.

## CHICAGO, MILWAUKEE &amp; ST. PAUL.

*President*—Alex. Mitchell, Milwaukee, Wisconsin.  
*Vice-President*—Frank S. Bond, New York City.  
*Secretary*—P. M. Myers, Milwaukee, Wisconsin.  
*Treasurer*—F. G. Ranne, Milwaukee, Wisconsin.  
*General Manager*—Roswell Miller, Milwaukee, Wisconsin.  
*General Superintendent*—J. T. Clark, Milwaukee, Wisconsin.  
*Chief Engineer*—D. J. Whitemore, Milwaukee, Wisconsin.  
*Auditor*—J. P. Whaling, Milwaukee, Wisconsin.  
*Assistant General Superintendents*—A. J. Earling, Milwaukee, Wisconsin; C. W. Case, Minneapolis, Minnesota; D. A. Olin, Racine, Wisconsin.  
*Superintendents of Iowa Divisions*—R. B. Campbell, Marion, Iowa; J. B. Moll, Mason City, Iowa; E. H. Graves, Minneapolis, Minnesota; C. A. Cosgrave, Oxford Junction, Iowa; W. J. Underwood, La Crosse, Wisconsin; L. B. Beardsley, Sioux City, Iowa.

## CHICAGO, ROCK ISLAND &amp; PACIFIC.

*President and General Manager*—R. R. Cable, Chicago.  
*Vice-Presidents*—David Dows, New York, and A. Kimball, Chicago.  
*Secretary and Treasurer*—W. G. Purdy, Chicago.  
*General Superintendent*—H. F. Royce, Chicago.  
*Assistant General Manager*—E. St. John, Chicago.  
*Auditor*—F. W. Porter, Chicago.  
*Superintendents of Iowa Divisions*—John Givin, Des Moines, Iowa; G. F. Walker, Trenton, Missouri.

## \*CHICAGO, ST. PAUL &amp; KANSAS CITY.

*President*—R. T. Wilson, New York City.  
*Vice President*—A. B. Stickney, St. Paul, Minnesota.  
*Secretary*—M. C. Woodruff, Dubuque, Iowa.  
*Treasurer*—W. M. Johnston, New York City.  
*General Manager*—Geo. C. McMichael, Marshalltown, Iowa.  
*Acting Superintendent*—Williard T. Block, Des Moines, Iowa.  
*Chief Engineer*—H. Fernstrom, St. Paul, Minnesota.  
*Auditor*—W. L. Dickson, Marshalltown, Iowa.

## CHICAGO, ST. PAUL, MINNEAPOLIS &amp; OMAHA.

*President*—Marvin Hughitt, Chicago.  
*Vice-President and Treasurer*—M. L. Sykes, New York City.  
*Secretary*—E. E. Woodman, Hudson, Wisconsin.  
*General Superintendent*—J. M. Whitman, St. Paul, Minnesota.  
*General Manager*—E. W. Winter, St. Paul, Minnesota.  
*Chief Engineer*—C. W. Johnson, St. Paul, Minnesota.  
*Auditor*—L. A. Robinson, St. Paul, Minnesota.  
*Superintendent of Iowa Division*—H. Spencer, Mankato, Minnesota.

\*Formerly Wisconsin, Iowa & Nebraska.



## CLARINDA &amp; ST. LOUIS AND COUNCIL BLUFFS &amp; ST. LOUIS.

*Receiver*—Thomas McKissock, Council Bluffs, Iowa.  
*Superintendent*—A. E. Buchanan, Stanberry, Missouri.  
*Auditor and Cashier*—W. L. Bedison, Council Bluffs, Iowa.

## DES MOINES &amp; FT. DODGE.

*President and Treasurer*—C. E. Whitehead, New York City.  
*Vice-President*—A. R. Flower, New York City.  
*Secretary*—E. F. Wright, New York City.  
*General Superintendent*—C. N. Gilmore, Des Moines, Iowa.  
*Chief Engineer*—James Carss, Des Moines, Iowa.  
*Auditor*—W. C. Matthews, Des Moines, Iowa.

## DES MOINES, OSCEOLA &amp; SOUTHERN.

*Receiver*—E. R. Mason, Des Moines, Iowa.  
*General Superintendent*—James Donohue, Des Moines, Iowa.  
*Chief Engineer*—R. H. Ashworth, Osceola, Iowa.

## DUBUQUE &amp; DAKOTA.

*President and Secretary*—G. H. Candee, New York City.  
*Treasurer and Manager*—C. H. Booth, Dubuque, Iowa.  
*Superintendent and Chief Engineer*—A. C. Goodrich, Hampton, Iowa.  
*Auditor*—W. S. Couch, Dubuque, Iowa.

## DUBUQUE &amp; NORTHWESTERN.

(Merged in Minnesota & Northwestern.)

## FT. MADISON &amp; NORTHWESTERN.

(No report filed.)

## HUMESTON &amp; SHENANDOAH.

*President*—W. W. Baldwin, Burlington, Iowa.  
*Secretary and General Manager*—E. C. Murphy, Clarinda, Iowa.  
*Treasurer*—James F. How, St. Louis, Missouri.  
*Auditor and Assistant Treasurer*—J. H. Ells, Clarinda, Iowa.

## ILLINOIS CENTRAL.

*President*—J. C. Clarke, Chicago.  
*Vice-President and Treasurer*—Stuyvesant Fish, New York City.  
*Secretary*—E. T. H. Gibson, New York City.  
*General Superintendent*—C. A. Beck, Chicago.  
*General Manager*—E. T. Jeffery, Chicago.  
*General Auditor*—J. C. Welling, Chicago.  
*Superintendents of Iowa Divisions*—M. Gilleas, Dubuque; T. J. Hudson, Chicago.

## IOWA NORTHERN.

*President*—F. H. Griggs, Davenport, Iowa.  
*Vice-President*—D. Ryan, Newton, Iowa.  
*Secretary*—G. A. Goodrich, Colfax, Iowa.  
*Treasurer*—J. S. Wylie, Davenport, Iowa.  
*General Superintendent*—D. S. Couch, Colfax, Iowa.

## KANSAS CITY, ST. JOSEPH &amp; COUNCIL BLUFFS.

*President*—C. E. Perkins, Burlington, Iowa.  
*Vice-President*—T. J. Potter, Chicago.  
*Secretary*—A. G. Stanwood, Boston.  
*Treasurer*—J. C. Peasley, Chicago.  
*General Manager*—W. F. Merrill, St. Joseph, Mo.  
*Superintendent*—J. R. Hardy, St. Joseph, Mo.  
*Auditor*—C. M. Carter, St. Joseph, Mo.  
*Chief Engineer*—C. C. Chandler, St. Joseph, Mo.

## \*KEOKUK &amp; WESTERN.

*President*—F. I. Hughes, Keokuk, Iowa.  
*Vice-President*—G. H. Candee, New York City.  
*Secretary and Auditor*—J. F. Howell, Keokuk, Iowa.  
*Treasurer*—C. M. Jesup, New York City.  
*General Manager*—A. C. Goodrich, Keokuk, Iowa.

## MASON CITY &amp; FT. DODGE.

*President*—I. N. Kidder, St. Paul, Minn.  
*Secretary*—Webb Vincent, Ft. Dodge, Iowa.  
*Treasurer*—S. T. Meservey, Ft. Dodge, Iowa.  
*General Manager and Superintendent*—J. E. Smith, Mason City, Iowa.  
*Auditor*—Geo. S. Beatty, Mason City, Iowa.

## MINNEAPOLIS &amp; ST. LOUIS.

*President*—R. R. Cable, Chicago.  
*Vice-President and General Manager*—W. H. Truesdale, Minneapolis, Minn.  
*Secretary and Treasurer*—Joseph Gaskell, Minneapolis, Minn.  
*Superintendent*—T. E. Clarke, Minneapolis, Minn.  
*Auditor*—T. J. Hyman, Minneapolis, Minn.

\*Formerly Missouri, Iowa & Nebraska.

## MINNESOTA &amp; NORTHWESTERN.

*President*—A. B. Stickney, St. Paul, Minn.  
*Vice-President*—C. W. Benson, St. Paul, Minn.  
*Secretary*—J. I. Thompson, St. Paul, Minn.  
*Treasurer*—W. B. Bend, St. Paul, Minn.  
*General Manager and Superintendent*—Raymond Du Puy, St. Paul, Minn.  
*Chief Engineer*—H. Fernstrom, St. Paul, Minn.  
*Auditor*—F. W. Davis, St. Paul, Minn.  
*Superintendent of Iowa Divisions*—Joel May, St. Paul, Minn.

## ST. LOUIS, DES MOINES &amp; NORTHERN.

*President*—G. M. Dodge, New York City.  
*Vice-President*—F. M. Hubbell, Des Moines, Iowa.  
*Secretary*—J. S. Polk, Des Moines, Iowa.  
*Treasurer*—J. T. Granger, New York City.  
*General Superintendent*—C. F. Meek, Des Moines, Iowa.  
*Auditor*—J. H. Brinsmaid, Des Moines, Iowa.

## ST. LOUIS, KEOKUK &amp; NORTHWESTERN.

(Same officers as Chicago, Burlington & Kansas City.)

## SIOUX CITY &amp; PACIFIC—(Operated by the Chicago &amp; Northwestern.)

*President*—Marvin Hughitt, Chicago.  
*Vice-President*—M. L. Sykes, New York City.  
*Secretary and Auditor*—J. B. Redfield, Chicago.  
*Treasurer*—M. M. Kirkman, Chicago.  
*General Superintendent*—C. M. Lawler, Missouri Valley, Iowa.  
*General Manager*—W. F. Fitch, Missouri Valley, Iowa.  
*Chief Engineer*—J. E. Ainsworth, Missouri Valley, Iowa.

## TOLEDO, PEORIA &amp; WESTERN.

(No report filed.)

## UNION PACIFIC.

*President*—Charles Francis Adams, Boston, Mass.  
*First Vice-President*—Elisha Atkins, Boston, Mass.  
*Second Vice-President and General Manager*—S. R. Callaway, Omaha, Nebraska.  
*Secretary and Treasurer*—Henry McFarland, Boston, Mass.  
*General Superintendent*—S. T. Smith, Omaha, Nebraska.  
*Chief Engineer*—V. G. Bogue, Omaha, Nebraska.  
*Auditor*—Erastus Young, Omaha, Nebraska.

WABASH, ST. LOUIS & PACIFIC.—(Operating the St. Louis, Ottumwa & Cedar Rapids, the Des Moines & St. Louis and the Des Moines & Northwestern).

*Receivers*—Solon Humphreys and Thomas E. Tutt.  
*General Agent for Receivers*—James F. How, St. Louis, Missouri.  
*President*—James F. Joy, Detroit, Michigan.  
*Vice-President*—A. L. Hopkins, New York City.  
*Secretary*—O. D. Ashley, New York City.  
*Treasurer*—D. S. H. Smith, St. Louis, Mo.  
*General Manager*—A. A. Talmage, St. Louis, Mo.  
*Chief Engineer*—W. S. Lincoln, St. Louis, Mo.  
*Auditor*—D. B. Howard, St. Louis, Mo.  
*Superintendents of Iowa Divisions*—C. F. Meek, Des Moines, Iowa; H. L. Magee, Moberly, Mo.

## WEBSTER CITY &amp; CROOKED CREEK.

*President and General Manager*—W. C. Willson, Webster City, Iowa.  
*Vice-President*—George Burnham, Milwaukee, Wis.  
*Secretary and Treasurer*—J. M. Funk, Webster City, Iowa.  
*General Superintendent*—Geo. W. Post, Lehigh, Iowa.  
*Auditor*—Samuel McClure, Lehigh, Iowa.



TABLE No. I.

Length of Railroads, January 1, 1887, by counties, and the assessed value thereof.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Adair</i> —	38.608	\$.....	\$ 211,628.00
Chicago, Burlington & Quincy—Creston & Northern.....	19.552	3,500	68,432.00
Chicago, Burlington & Quincy—Western Iowa.....	10.556	3,500	36,946.00
Chicago, Rock Island & Pacific.....	8.50	12,500	106,250.00
<i>Adams</i> —	30.405	.....	403,537.50
Chicago, Burlington & Quincy.....	26.475	14,500	383,887.50
Chicago, Burlington & Quincy—Creston Branch.....	3.930	5,000	19,650.00
<i>Allamakee</i> —	64.55	.....	249,490.00
Burlington, Cedar Rapids & Northern—Milwaukee Division.....	1.61	2,000	3,220.00
Chicago, Milwaukee & St. Paul—Dubuque Division.....	36.11	5,000	180,550.00
Chicago, Milwaukee & St. Paul—Iowa and Minnesota Div.....	4.02	5,000	20,100.00
Chicago, Milwaukee & St. Paul—Waukon Branch.....	22.81	2,000	45,620.00
<i>Appanoose</i> —	98.267	.....	414,230.50
Centerville, Moravia & Albia.....	13.337	3,000	40,011.00
Chicago, Burlington & Quincy—Kansas City.....	17.970	3,000	53,910.00
Chicago, Burlington & Quincy—Moulton & Albia.....	6.79	3,500	2,376.50
Chicago, Rock Island & Pacific—Southwestern Division.....	29.860	6,500	194,090.00
Keokuk & Western.....	29.160	3,500	102,060.00
Wabash, St. Louis & Pacific—St. Louis, Ottumwa & Ced. R.....	7.261	3,000	21,783.00
<i>Audubon</i> —	28.44	.....	91,360.00
Chicago & Northwestern—Iowa Southwestern.....	12.08	3,500	42,280.00
Chicago, Rock Island & Pacific—Audubon Branch.....	16.36	3,000	49,080.00
<i>Benton</i> —	91.02	.....	611,231.00
Burlington, Cedar Rapids & Northern.....	23.01	6,500	149,565.00
Burlington, Cedar Rapids & Northern—Pacific Division.....	14.85	4,000	59,400.00
Chicago & Northwestern—Ottumwa, Cedar Falls & St. Paul.....	24.84	10,000	248,400.00
Chicago & Northwestern—Ottumwa, Cedar Falls & St. Paul.....	2.47	3,600	8,892.00
Chicago, Milwaukee & St. Paul—Cedar Rapids & Ottumwa.....	1.77	3,000	5,100.00
Chicago, Mil. & St. Paul—Chicago and Council Bluffs Div.....	24.08	5,800	139,660.00
<i>Black Hawk</i> —	104.01	.....	453,420.00
Burlington, Cedar Rapids & Northern.....	32.74	6,500	212,810.00
Chicago, St. Paul & Kansas City.....	15.54	3,000	46,620.00
Chicago, St. Paul & Kansas City—Waterloo Division.....	5.56	3,000	16,800.00
Illinois Central—Cedar Falls & Minnesota.....	7.38	3,000	22,140.00
Illinois Central—Dubuque & Sioux City.....	26.72	5,500	146,960.00
Minnesota & Northwestern—Waterloo and Oelwein Branch.....	16.07	3,000	88,200.00
<i>Boone</i> —	81.93	.....	460,819.00
Chicago & Northwestern.....	27.53	10,000	275,300.00
Chicago & Northwestern—Iowa Railway, Coal and Mfg Co.....	3.25	4,500	14,625.00
Chicago, Mil. & St. Paul—Chicago and Council Bluffs Div.....	7.83	5,800	45,414.00
Des Moines & Fort Dodge.....	3.00	5,000	15,000.00
Minneapolis & St. Louis.....	25.00	3,500	87,500.00
St. Louis, Des Moines & Northern.....	15.32	1,500	22,980.00
<i>Bremer</i> —	61.68	.....	190,820.00
Burlington, Cedar Rapids & Northern.....	4.18	6,500	27,170.00
Burlington, Cedar Rapids & Northern—Waverly Short Line.....	5.70	2,500	14,250.00
Dubuque & Dakota.....	26.30	3,000	78,900.00
Illinois Central—Cedar Falls & Minnesota.....	19.47	3,000	58,410.00
Minnesota & Northwestern.....	6.03	3,000	18,090.00
<i>Buchanan</i> —	65.26	.....	231,325.00
Burlington, Cedar Rapids & Northern—Milwaukee Division.....	25.78	2,000	51,560.00
Illinois Central—Dubuque & Sioux City.....	24.53	5,500	134,915.00
Minnesota & Northwestern.....	11.41	3,000	34,230.00
Minnesota & Northwestern—Waterloo and Oelwein Branch.....	3.54	3,000	10,620.00

TABLE No. I—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Buena Vista</i> —	49.20	\$.....	\$ 223,020.00
Chicago & Northwestern—Toledo & Northwestern.....	23.79	3,500	83,265.00
Illinois Central—Iowa Falls & Sioux City.....	25.41	5,500	139,755.00
<i>Butler</i> —	73.67	.....	356,865.00
Burlington, Cedar Rapids & Northern.....	21.06	6,500	136,890.00
Dubuque & Dakota.....	27.70	3,000	83,100.00
Illinois Central—Dubuque & Sioux City.....	24.91	5,500	137,005.00
<i>Calhoun</i> —	68.142	.....	209,553.00
Chicago & Northwestern—Toledo & Northwestern.....	23.97	3,500	83,895.00
Illinois Central—Iowa Falls & Sioux City.....	14.85	5,500	81,675.00
Wabash, St. Louis & Pacific—Des Moines Northwestern.....	29.322	1,500	43,983.00
<i>Carroll</i> —	85.10	.....	521,330.00
Chicago & Northwestern.....	25.41	10,000	254,100.00
Chicago & Northwestern—Iowa Southwestern.....	25.44	3,500	89,040.00
Chicago & Northwestern—Maple River Branch.....	9.30	3,000	33,480.00
Chicago, Milwaukee & St. Paul—Chl. & Council Bluffs Div.....	24.95	5,800	144,710.00
<i>Cass</i> —	64.012	.....	459,827.00
Chicago, Burlington & Quincy—Red Oak & Atlantic.....	3.557	3,500	12,440.50
Chicago, Burlington & Quincy—Western Iowa.....	10.095	3,500	35,332.50
Chicago, Rock Island & Pacific.....	27.47	12,500	343,375.00
Chicago, Rock Island & Pacific—Atlantic & Southern.....	14.71	3,000	44,130.00
Chicago, Rock Island & Pacific—Audubon Branch.....	8.18	3,000	24,540.00
<i>Cedar</i> —	87.05	.....	513,867.00
Burlington, Cedar Rapids & Northern.....	8.95	5,500	49,275.00
Burlington, Cedar Rapids & Northern—Clinton Branch.....	28.86	2,500	69,650.00
Chicago & Northwestern.....	24.98	10,000	249,800.00
Chicago & Northwestern—Stanwood & Tipton.....	8.50	3,500	29,750.00
Chicago, Milwaukee & St. Paul—Davenport & Northwest'n.....	3.96	3,000	11,880.00
Chicago, Rock Island & Pacific.....	6.88	12,500	86,000.00
Chicago, Rock Island & Pacific—Wilton & Tipton.....	4.92	3,000	14,760.00
<i>Cerro Gordo</i> —	93.06	.....	410,175.00
Burlington, Cedar Rapids & Northern.....	10.57	8,500	89,845.00
Central Iowa.....	24.34	5,500	133,870.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	33.15	4,000	132,600.00
Mason City & Ft. Dodge.....	25.00	3,000	75,000.00
<i>Cherokee</i> —	29.80	.....	163,900.00
Illinois Central—Iowa Falls & Sioux City.....	29.80	5,500	163,900.00
<i>Chickasaw</i> —	59.08	.....	203,570.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	26.33	4,000	105,320.00
Illinois Central—Cedar Falls & Minnesota.....	7.65	3,000	21,150.00
Minnesota & Northwestern.....	25.70	3,000	77,100.00
<i>Clarke</i> —	48.458	.....	417,161.00
Chicago, Burlington & Quincy.....	28.498	14,500	384,221.00
Des Moines, Osceola & Southern.....	21.96	1,500	32,940.00
<i>Clay</i> —	37.71	.....	140,290.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	24.31	4,000	97,240.00
Chicago, Milwaukee & St. Paul—Spencer Branch.....	3.00	7.70	23,100.00
Chicago & Northwestern—Toledo & Northwestern.....	5.70	8,500	10,950.00
<i>Clayton</i> —	132.18	.....	514,340.00
Chicago, Milwaukee & St. Paul—Davenport & Northwest'n.....	12.17	3,000	36,510.00
Chicago, Milwaukee & St. Paul—Dubuque Division.....	36.22	5,000	181,100.00
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.....	22.68	5,000	113,400.00
Chicago, Milwaukee & St. Paul—Iowa Eastern.....	19.10	3,000	57,300.00
Chicago, Milwaukee & St. Paul—Volga Branch.....	12.01	3,000	36,030.00
<i>Clinton</i> —	168.02	.....	891,230.00
Burlington, Cedar Rapids & Northern—Clinton Division.....	14.61	2,200	32,142.00
Chicago & Northwestern.....	40.17	10,000	401,700.00
Chicago & Northwestern—Iowa Midland.....	33.40	3,500	116,900.00
Chicago, Milwaukee & St. Paul—Chl. & Council Bluffs Div.....	36.05	5,800	209,148.00
Chicago, Milwaukee & St. Paul—Clinton Branch.....	10.00	3,000	30,000.00
Chicago, Milwaukee & St. Paul—Davenport & Northwest'n.....	12.28	3,000	36,840.00
Chicago, Milwaukee & St. Paul—Marquette Branch.....	21.50	3,000	64,500.00
<i>Crawford</i> —	76.29	.....	485,435.00
Chicago & Northwestern.....	31.56	10,000	315,600.00
Chicago & Northwestern—Iowa Southwestern.....	1.83	3,000	6,405.00
Chicago, Milwaukee & St. Paul—Chl. & Council Bluffs Div.....	12.50	5,800	72,500.00
Chicago, Milwaukee & St. Paul—Sioux City Branch.....	30.31	3,000	90,930.00



TABLE No. I—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Dallas</i> —	105.602	\$	\$ 552,359.00
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.	24.72	5,800	143,376.00
Chicago, Rock Island & Pacific	17.56	12,500	219,500.00
Des Moines & Ft. Dodge	27.00	5,000	135,000.00
St. Louis, Des Moines & Northern	9.65	1,500	14,475.00
Wabash, St. Louis & Pacific—Des Moines Northwestern	26.672	1,500	40,008.00
<i>Darke</i> —	65.276		276,283.00
Chicago, Burlington & Kansas City	15.40	3,000	46,200.00
Chicago, Rock Island & Pacific—Keokuk & Des Moines	7.5	3,500	2,625.00
Chicago, Rock Island & Pacific—Southwestern Division	22.88	6,500	148,720.00
Wabash, St. Louis & Pacific—St. Louis, Ott. & Cedar Rapids	26.246	3,000	78,738.00
<i>Decatur</i> —	101.746		295,374.50
Chicago, Burlington & Quincy—Chariton Branch	15.907	4,000	63,628.00
Chicago, Burlington & Quincy—Leon, Mt. Ayr & Southw'n.	25.639	3,500	89,736.50
Des Moines, Osceola & Southern	30.760	1,500	46,140.00
Humeston & Shenandoah	14.340	3,000	43,020.00
Keokuk & Western	15.10	3,500	52,850.00
<i>Delaware</i> —	87.00		322,175.00
Chicago, Milwaukee & St. Paul—Davenport & Northwest'n.	28.96	3,000	86,880.00
Chicago, Milwaukee & St. Paul—Dubuque Southwestern	7.95	3,000	23,850.00
Illinois Central—Dubuque & Sioux City	24.47	5,500	134,585.00
Minnesota & Northwestern	25.62	3,000	76,860.00
<i>Des Moines</i> —	63.181		484,117.50
Burlington & Northwestern	14.10	1,500	21,150.00
Burlington, Cedar Rapids & Northern	21.18	6,500	137,670.00
Chicago, Burlington & Quincy	18.227	14,500	264,291.50
Chicago, Burlington & Quincy—Keokuk & St. Paul	8.924	6,500	58,006.00
Toledo, Fortia & Western	7.5	8,000	60,000.00
<i>Dickinson</i> —	42.13		96,590.00
Burlington, Cedar Rapids & Northern—Iowa Falls Div.	29.80	2,000	60,000.00
Chicago, Milwaukee & St. Paul—Spencer Branch	12.33	3,000	36,990.00
<i>Dubuque</i> —	121.17		484,130.00
Chicago, Milwaukee & St. Paul—Cascade Branch	19.50	2,000	39,000.00
Chicago, Milwaukee & St. Paul—Dubuque Division	32.81	5,000	164,050.00
Chicago, Milwaukee & St. Paul—Dubuque Southwestern	7.79	3,000	23,870.00
Illinois Central—Dubuque & Sioux City	29.80	5,500	163,906.00
Minnesota & Northwestern	31.27	3,500	93,910.00
<i>Emmet</i> —	27.97		67,690.00
Burlington, Cedar Rapids & Northern—Iowa Falls Div.	16.22	2,000	32,440.00
Chicago, Milwaukee & St. Paul—Emmetsburg Branch	11.75	3,000	35,250.00
<i>Fayette</i> —	124.40		328,580.00
Burlington, Cedar Rapids & Northern—Decorah Division	44.31	2,000	62,600.00
Burlington, Cedar Rapids & Northern—Milwaukee Div.	37.31	3,000	88,620.00
Chicago, Milwaukee & St. Paul—Davenport & Northwest'n	37.02	3,000	111,060.00
Chicago, Milwaukee & St. Paul—Volga Branch	16.20	3,000	48,600.00
Minnesota & Northwestern	19.82	3,000	59,460.00
Minnesota & Northwestern—Waterloo & Oelwein Branch	6.74	3,000	20,220.00
<i>Floyd</i> —	64.35		289,965.00
Burlington, Cedar Rapids & Northern	20.57	6,500	133,705.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.82	4,000	99,280.00
Illinois Central—Cedar Falls & Minnesota	18.96	5,000	94,800.00
<i>Franklin</i> —	65.97		256,005.00
Burlington, Cedar Rapids & Northern—Iowa Falls Div.	12.38	2,000	24,760.00
Central Iowa	27.09	5,500	148,995.00
Central Iowa—Belmond Branch	15.70	3,000	47,100.00
Dubuque & Dakota	9.20	3,000	27,600.00
Illinois Central—Dubuque & Sioux City	1.10	5,500	6,050.00
Mason City & Ft. Dodge	50	5,000	1,500.00
<i>Fremont</i> —	69.273		304,112.50
Chicago, Burlington & Quincy—Nebraska City Branch	19.741	3,500	69,093.50
Chicago, Burlington & Quincy—Neb., Sidney & Northwest'n	12.139	3,500	42,484.50
Council Bluffs & St. Louis	8.749	4,000	34,960.00
Kansas City, St. Joseph & Council Bluffs	28.643	5,000	157,535.50
<i>Greene</i> —	74.803		401,004.50
Chicago & Northwestern	24.51	10,000	245,100.00
Des Moines & Ft. Dodge	22.93	5,000	114,950.00
Wabash, St. Louis & Pacific—Des Moines & Northwestern	27.303	1,500	40,954.50

TABLE No. I—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Grundy</i> —	47.21	\$	\$ 152,540.00
Burlington, Cedar Rapids & Northern—Iowa Falls Div.	11.13	2,000	22,260.00
Burlington, Cedar Rapids & Northern—Pacific Div.	15.22	4,000	60,880.00
Chicago & Northwestern—Toledo & Northwestern	12.79	3,500	44,765.00
Chicago, St. Paul & Kansas City	7.90	3,000	23,700.00
Illinois Central—Dubuque & Sioux City	17	5,500	95.00
<i>Guthrie</i> —	70.409		423,362.50
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.	19.53	5,800	113,274.00
Chicago, Rock Island & Pacific	19.32	12,500	241,500.00
Chicago, Rock Island & Pacific—Guthrie Branch	14.58	3,000	43,740.00
Wabash, St. Louis & Pacific—Des Moines & Northwestern	16.979	1,500	25,468.50
<i>Hamilton</i> —	83.08		332,380.00
Chicago & Northwestern—Des Moines & Minneapolis	8.40	4,000	33,000.00
Chicago & Northwestern—Toledo & Northwestern	45.48	3,500	159,180.00
Illinois Central—Dubuque & Sioux City	23.20	5,500	127,600.00
Webster City & Crooked Creek—Webster City & Southw'n.	6.00	2,000	12,000.00
<i>Hancock</i> —	72.23		231,670.00
Burlington, Cedar Rapids & N.—I. F. Div. (Belmond Spur)	22.14	2,000	44,280.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.15	4,000	96,600.00
Minneapolis & St. Louis	25.94	3,500	90,790.00
<i>Hardin</i> —	121.87		484,130.00
Burlington, Cedar Rapids & Northern—Iowa Falls Div.	17.88	2,000	35,760.00
Central Iowa	28.96	5,500	159,280.00
Chicago & Northwestern—Toledo & Northwestern	24.81	3,500	86,835.00
Chicago, Iowa & Dakota	26.50	1,500	39,750.00
Illinois Central—Dubuque & Sioux City	11.19	5,500	61,545.00
Illinois Central—Iowa Falls & Sioux City	12.53	5,500	68,915.00
<i>Harrison</i> —	69.911		257,000.00
Chicago & Northwestern	30.33	10,000	303,300.00
Chicago & Northwestern—Sioux City & Pacific	32.571	6,000	195,426.00
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs	7.01	8,800	60,658.00
<i>Henry</i> —	75.496		418,797.50
Burlington & Northwestern	9.57	1,600	14,355.00
Burlington & Western	10.60	1,500	15,900.00
Central Iowa—Eastern Division	18.653	3,000	55,959.00
Chicago, Burlington & Quincy	19.703	14,500	285,693.50
Fort Madison & Northwestern	2.68	1,500	4,020.00
St. Louis, Keokuk & Northwestern—Keokuk & Northwest'n	14.29	3,000	42,870.00
<i>Howard</i> —	37.42		161,020.00
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.	24.38	5,000	121,900.00
Minnesota & Northwestern	13.04	3,000	39,120.00
<i>Humboldt</i> —	80.884		273,952.00
Burlington, Cedar Rapids & Northern—Iowa Falls Div.	25.00	2,000	40,000.00
Chicago & Northwestern—Toledo & Northwestern	35.14	3,500	122,990.00
Des Moines & Fort Dodge—Tara Division	6.324	3,000	18,972.00
Minneapolis & St. Louis	23.42	3,500	81,970.00
<i>Ia</i> —	38.20		137,520.00
Chicago & Northwestern—Maple River Branch	38.20	3,800	137,520.00
<i>Iowa</i> —	32.78		412,300.00
Chicago, Milwaukee & St. Paul—Cedar Rapids & Ottumwa	32.60	3,000	97,800.00
Chicago, Rock Island & Pacific	25.16	12,500	314,500.00
<i>Jackson</i> —	78.04		324,576.00
Chicago & Northwestern—Iowa Midland	14.60	3,500	51,100.00
Chicago, Milwaukee & St. Paul—Cascade Branch	16.12	2,000	32,240.00
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.	32.02	5,800	75,516.00
Chicago, Milwaukee & St. Paul—Dubuque Division	31.41	5,000	157,050.00
Chicago, Milwaukee & St. Paul—Maquoketa Division	2.89	8,000	23,120.00
<i>Jasper</i> —	129.789		735,217.00
Central Iowa	3.98	5,500	21,890.00
Central Iowa—Newton Branch	20.781	3,000	62,343.00
Central Iowa—Newton Branch (Lynnville Spur)	2.50	3,000	7,500.00
Chicago, Rock Island & Pacific	9.928	3,000	17,784.00
Chicago, Rock Island & Pacific—Keokuk & Des Moines	34.15	12,500	426,625.00
Chicago, Rock Island & Pacific—Newton & Monroe	17.40	3,000	52,200.00
Chicago, Rock Island & Pacific—Newton & Monroe	17.00	3,000	51,000.00
Chicago, St. Paul & Kansas City	22.14	3,000	66,420.00
Iowa Northern	5.93	3,500	20,755.00



TABLE No. I—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<b>Jefferson</b> .....	71.735	\$.....	\$ 577,407.50
Burlington & Western.....	17.90	1,500	26,850.00
Central Iowa—Eastern Division.....	1.50	3,000	4,500.00
Chicago, Burlington & Quincy.....	25.735	14,500	373,157.50
Chicago, Rock Island & Pacific—Southwestern Division.....	26.60	6,500	172,900.00
<b>Johnson</b> .....	72.82	.....	513,962.00
Burlington, Cedar Rapids & Northern.....	16.06	6,500	104,325.00
Burlington, Cedar Rapids & Northern—Clinton Branch.....	12.96	2,200	28,512.00
Burlington, Cedar Rapids & Northern—Iowa City Division.....	9.59	2,500	23,975.00
Burlington, Cedar Rapids & Northern—Muscatine Division.....	7.06	2,500	17,650.00
Chicago, Rock Island & Pacific.....	27.16	12,500	339,500.00
<b>Jones</b> .....	96.03	.....	371,086.00
Chicago & Northwestern—Iowa Midland.....	22.98	3,500	80,430.00
Chicago, Mil. & St. Paul—Chicago and Council Bluffs Div.....	25.57	5,800	148,306.00
Chicago, Milwaukee & St. Paul—Davenport & Northwestern.....	27.67	3,000	83,010.00
Chicago, Milwaukee & St. Paul—Dubuque Southwestern.....	19.78	3,000	59,340.00
<b>Keokuk</b> .....	144.788	.....	459,808.00
Burlington & Western.....	13.59	1,500	20,385.00
Burlington, Cedar Rapids & Northern—Iowa City Division.....	31.35	2,500	78,375.00
Central Iowa—Eastern Division.....	26.528	3,000	79,584.00
Chicago & Northwestern—Ottumwa, Cedar Falls & St. Paul.....	16.89	3,600	60,804.00
Chicago, Milwaukee & St. Paul—Cedar Rapids & Ottumwa.....	30.70	2,000	61,400.00
Chicago, Rock Island & Pacific—Oskaloosa Branch.....	25.73	5,000	128,650.00
<b>Kosuth</b> .....	82.95	.....	298,050.00
Burlington, Cedar Rapids & Northern—Iowa Falls Division.....	4.30	2,000	8,000.00
Chicago & Northwestern—Toledo & Northwestern.....	46.51	3,500	162,785.00
Chicago, Milwaukee & St. Paul—Iowa and Dakota Division.....	24.35	4,000	97,400.00
Minneapolis & St. Louis.....	7.79	3,500	27,265.00
<b>Lee</b> .....	142.047	.....	518,815.50
Chicago, Burlington & Quincy—Kansas City.....	16.96	3,000	50,880.00
Chicago, Burlington & Quincy—Keokuk & St. Paul.....	33.087	6,500	215,065.50
Chicago, Rock Island & Pacific—Keokuk & Des Moines.....	27.15	3,500	95,025.00
Ft. Madison & Northwestern.....	25.55	1,500	38,325.00
Keokuk & Western.....	2.70	3,500	9,450.00
St. Louis, Keokuk & Northwestern.....	2.79	3,000	8,370.00
St. Louis, Keokuk & Northwestern—Keokuk & Northwest.....	33.81	3,000	101,430.00
<b>Lincoln</b> .....	124.81	.....	706,962.00
Burlington, Cedar Rapids & Northern.....	21.66	6,500	140,790.00
Burlington, Cedar Rapids & Northern—Milwaukee Division.....	21.29	2,000	42,580.00
Chicago & Northwestern.....	29.30	10,000	293,000.00
Chicago, Milwaukee & St. Paul—Cedar Rapids & Ottumwa.....	18.41	3,000	55,230.00
Chicago, Mil. & St. Paul—Chicago and Council Bluffs Div.....	26.04	5,800	151,032.00
Chicago, Milwaukee & St. Paul—Dubuque Southwestern.....	8.11	3,000	24,330.00
<b>Louisiana</b> .....	68.354	.....	376,002.00
Burlington & Northwestern.....	3.09	1,500	4,635.00
Burlington, Cedar Rapids & Northern.....	23.15	6,500	150,475.00
Central Iowa—Eastern Division.....	23.204	3,000	69,612.00
Chicago, Rock Island & Pacific—Oskaloosa Branch.....	18.91	8,000	151,280.00
<b>Luce</b> .....	92.13	.....	484,448.00
Chicago, Burlington & Quincy.....	25.829	14,500	389,020.50
Chicago, Burlington & Quincy—Chariton Branch.....	13.741	4,000	54,964.00
Chariton, Des Moines & Southern.....	11.561	3,500	40,463.50
<b>Lyon</b> .....	66.484	.....	171,078.00
Burlington, Cedar Rapids & Northern—Iowa Falls Division.....	37.794	2,000	75,588.00
Chicago, Milwaukee & St. Paul—Iowa and Dakota Division.....	9.420	4,000	37,680.00
Chicago, Mil. & St. Paul—Sioux City and Dakota Division.....	1.830	3,000	5,490.00
Chicago, St. Paul, Minneapolis & Omaha—Rock Rapids Br.....	17.440	3,000	29,300.00
<b>Madison</b> .....	32.23	.....	150,910.00
Chicago, Rock Island & Pacific.....	7.67	12,500	95,875.00
Chicago, Rock Island & Pacific—Indianola & Winterset.....	12.13	3,000	36,390.00
Des Moines, Osceola & Southern.....	12.43	1,500	18,645.00
<b>Mahaska</b> .....	127.861	.....	491,918.00
Burlington & Western.....	15.000	1,500	22,500.00
Burlington, Cedar Rapids & Northern—Iowa City Division.....	4.32	2,000	8,640.00
Central Iowa.....	25.17	5,500	138,435.00
Central Iowa—Eastern Division.....	14.324	3,000	42,972.00
Central Iowa—Newton Branch.....	6.897	3,000	20,691.00
Chicago & Northwestern—Ottumwa, Cedar Falls & St. Paul.....	15.850	3,600	57,060.00
Chicago, Rock Island & Pacific—Keokuk & Des Moines.....	21.340	3,500	74,690.00
Chicago, Rock Island & Pacific—Oskaloosa Branch.....	24.960	5,000	124,800.00

TABLE No. I—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<b>Marion</b> .....	105.354	\$.....	\$ 407,418.00
Chicago, Burlington & Quincy—Albia, Knoxville & D. M.....	22.118	4,500	99,517.50
Chicago, Burlington & Quincy—Des Moines & Knoxville.....	17.089	4,500	76,900.50
Chicago, Rock Island & Pacific—Keokuk & Des Moines.....	14.500	3,500	50,750.00
Chicago, Rock Island & Pacific—Oskaloosa Branch.....	12.650	5,000	63,250.00
Wabash, St. Louis & Pacific—Des Moines & St. Louis.....	39.000	3,000	117,000.00
<b>Marshall</b> .....	148.692	.....	773,873.00
Central Iowa.....	29.790	5,500	163,845.00
Central Iowa—State Center Branch.....	20.712	3,000	62,136.00
Central Iowa—Story City Branch.....	15.010	3,000	45,030.00
Chicago & Northwestern.....	25.390	10,000	253,900.00
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.....	25.390	5,800	147,262.00
Chicago, St. Paul & Kansas City.....	31.800	3,000	95,400.00
<b>Mills</b> .....	92.761	.....	700,211.50
Chicago, Burlington & Quincy.....	29.707	14,500	430,751.50
Chicago, Burlington & Quincy—Hastings & Avoca.....	10.483	3,500	36,690.50
Chicago, Burlington & Quincy—Nebraska City, Sidney & N.....	8.918	3,500	31,213.00
Council Bluffs & St. Louis.....	25.690	4,000	102,760.00
Kansas City, St. Joseph & Council Bluffs.....	17.963	5,500	98,796.50
<b>Mitchell</b> .....	45.67	.....	158,010.00
Central Iowa.....	5.30	5,500	29,150.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	7.75	4,000	31,000.00
Illinois Central—Cedar Falls & Minnesota.....	22.72	3,000	68,100.00
Minnesota & Northwestern.....	9.90	3,000	29,700.00
<b>Monona</b> .....	64.850	.....	285,524.00
Chicago & Northwestern—Maple River Branch.....	24.700	.....	89,000.00
Chicago & Northwestern—Sioux City & Pacific.....	25.709	6,000	154,251.00
Chicago, Milwaukee & St. Paul—Sioux City Branch.....	14.450	3,000	43,350.00
<b>Monroe</b> .....	85.179	.....	630,853.00
Centerville, Moravia & Albia.....	10.693	3,000	32,079.00
Central Iowa.....	13.550	5,500	74,525.00
Chicago, Burlington & Quincy.....	27.816	14,500	403,332.00
Chicago, Burlington & Quincy—Albia, Knoxville & Des M.....	10.772	4,500	48,474.00
Chicago, Burlington & Quincy—Moulton & Albia.....	10.798	3,500	37,793.00
Wabash, St. Louis & Pacific—Des Moines & St. Louis.....	11.550	3,000	34,650.00
<b>Montgomery</b> .....	49.606	.....	471,512.00
Chicago, Burlington & Quincy.....	27.081	14,500	392,674.50
Chicago, Burlington & Quincy—Brownville & Nodaway Val.....	2.418	3,500	8,463.00
Chicago, Burlington & Quincy—Nebraska City Branch.....	7.668	3,500	26,338.00
Chicago, Burlington & Quincy—Red Oak & Atlantic.....	12.430	3,700	46,001.00
<b>Muscatine</b> .....	98.46	.....	699,425.00
Burlington, Cedar Rapids & Northern.....	18.91	6,500	122,915.00
Burlington, Cedar Rapids & Northern—Muscatine Division.....	19.21	2,500	48,025.00
Chicago, Rock Island & Pacific.....	24.77	12,500	309,625.00
Chicago, Rock Island & Pacific—Oskaloosa Branch.....	22.43	8,000	179,440.00
Chicago, Rock Island & Pacific—Wilton & Muscatine.....	11.98	3,000	35,940.00
Chicago, Rock Island & Pacific—Wilton & Tipton.....	1.16	3,000	3,480.00
<b>O'Brien</b> .....	55.93	.....	226,890.00
Chicago & Northwestern—Toledo & Northwestern.....	25.30	3,500	88,550.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	24.02	4,000	96,080.00
Chicago, St. Paul, Minneapolis & Omaha.....	6.61	6,000	39,660.00
<b>Osceola</b> .....	44.22	.....	160,360.00
Burlington, Cedar Rapids & Northern—Iowa Falls Division.....	26.24	2,000	52,480.00
Chicago, St. Paul, Minneapolis & Omaha.....	17.98	6,000	107,880.00
<b>Page</b> .....	112.873	.....	393,892.00
Chicago, Burlington & Quincy—Brownville & Nodaway Val.....	22.810	3,500	79,835.00
Chicago, Burlington & Quincy—Clarinda, College Sp'gs & S.....	15.844	3,500	55,454.00
Chicago, Burlington & Quincy—Nebraska City Branch.....	11.800	3,500	41,300.00
Clarinda & St. Louis.....	11.560	3,000	34,500.00
Council Bluffs & St. Louis.....	19.801	4,000	79,204.00
Humeston & Shenandoah.....	27.070	3,000	81,210.00
Kansas City, St. Joseph & Council Bluffs—Tara Valley Br.....	4.093	5,000	20,465.00
<b>Palo Alto</b> .....	82.925	.....	245,835.00
Burlington, Cedar Rapids & Northern—Iowa Falls Division.....	27.280	2,000	54,560.00
Chicago, Milwaukee & St. Paul—Emmetsburg Branch.....	10.750	3,000	32,250.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	24.340	4,000	97,360.00
Des Moines & Ft. Dodge—Tara Division.....	20.555	3,000	61,665.00



TABLE No. I—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<b>Plymouth—</b>	64.93	\$.....	\$ 313,905.00
Chicago & Northwestern—Maple River Branch	5.50	3,600	19,800.00
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.	15.00	3,000	45,000.00
Chicago, St. Paul, Minneapolis & Omaha	9.48	6,000	56,880.00
Illinois Central—Iowa Falls & Sioux City	34.95	5,500	192,225.00
<b>Pocahontas—</b>	52.513	.....	.....
Chicago & Northwestern—Toledo & Northwestern	24.16	3,500	84,560.00
Des Moines & Ft. Dodge—Tara Division	16.653	3,000	49,959.00
Illinois Central—Iowa Falls & Sioux City	9.800	5,500	53,900.00
Wabash, St. Louis & Pacific—Des Moines & Northwestern	1.900	1,500	2,850.00
<b>Polk—</b>	164.285	.....	778,082.50
Chicago & Northwestern—Des Moines & Minneapolis	24.460	4,000	97,600.00
Chicago, Rock Island & Pacific	10.125	4,500	45,562.50
Chicago, Rock Island & Pacific—Indianola & Winterset	27.650	12,500	345,625.00
Chicago, Rock Island & Pacific—Keokuk & Des Moines	8.800	3,000	26,770.00
Chicago, Rock Island & Pacific—Keokuk & Des Moines	17.500	3,500	61,400.00
Chicago, St. Paul & Kansas City	18.900	3,000	56,700.00
Des Moines & Ft. Dodge	9.300	5,000	46,500.00
Des Moines, Osceola & Southern	9.270	1,500	10,905.00
St. Louis, Des Moines & Northern	16.410	1,500	24,615.00
Wabash, St. Louis & Pacific—Des Moines & St. Louis	18.120	3,000	54,360.00
Wabash, St. Louis & Pacific—Des Moines Northwestern	5.940	1,500	8,910.00
<b>Pottawattamie—</b>	140.670	.....	1,453,694.00
Chicago & Northwestern	20.830	10,000	208,300.00
Chicago, Burlington & Quincy	1.506	14,500	21,787.00
Chicago, Burlington & Quincy—Hawings & Ayocia	5.244	1,500	7,866.00
Chicago, Burlington & Quincy—Red Oak & Atlantic	1.908	3,500	6,678.00
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs	26.550	5,800	153,990.00
Chicago, Rock Island & Pacific	45.020	12,500	562,750.00
Chicago, Rock Island & Pacific—Avoca & Macedonia	17.610	3,000	52,830.00
Chicago, Rock Island & Pacific—Harlan Branch	1.130	3,000	3,300.00
Council Bluffs & St. Louis	11.740	4,000	46,960.00
Kansas City, St. Joseph & Council Bluffs	6.714	5,500	36,927.00
Union Pacific	2.570	150,000	385,500.00
<b>Poweshiek—</b>	96.10	.....	600,796.00
Burlington, Cedar Rapids & Northern—Iowa City Division	6.78	2,500	16,950.00
Central Iowa	22.81	5,500	125,455.00
Central Iowa—Montezuma Branch	13.70	3,000	41,100.00
Central Iowa—Newton Branch	.07	3,000	210.00
Chicago & Northwestern—Ottumwa, Cedar Falls & St. Paul	27.21	3,600	97,956.00
Chicago, Rock Island & Pacific	25.53	12,500	319,125.00
<b>Ringgold—</b>	55.762	.....	181,607.00
Chicago, Burlington & Quincy—Leon, Mt. Airy & Southw'n.	28.642	3,500	100,247.00
Humeston & Shenandoah	27.120	3,000	81,360.00
<b>Sac—</b>	62.59	.....	224,467.00
Chicago & Northwestern—Maple River Branch	54.02	3,600	194,472.00
Chicago & Northwestern—Toledo & Northwestern	8.57	3,500	29,995.00
<b>Scott—</b>	85.84	.....	427,157.00
Burlington, Cedar Rapids & Northern—Clinton Branch	25.51	3,000	76,530.00
Chicago, Milwaukee & St. Paul—Davenport & Northwestern	26.54	2,000	79,620.00
Chicago, Milwaukee & St. Paul—Maquoketa Branch	7.80	3,000	23,400.00
Chicago, Rock Island & Pacific	13.71	12,500	171,375.00
Chicago, Rock Island & Pacific—Oskaloosa Branch	12.08	8,000	96,640.00
<b>Shelby—</b>	54.68	.....	300,778.00
Chicago & Northwestern—Iowa Southwestern	12.75	3,500	44,625.00
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs	24.81	5,800	143,688.00
Chicago, Rock Island & Pacific	6.41	12,500	80,125.00
Chicago, Rock Island & Pacific—Harlan Branch	10.71	3,000	32,130.00
<b>Stout—</b>	112.14	.....	449,320.00
Chicago & Northwestern—Toledo & Northwestern	35.10	3,500	122,850.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	29.08	4,000	116,320.00
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.	25.87	3,000	77,610.00
Chicago, St. Paul, Minneapolis & Omaha	22.69	6,000	136,140.00
<b>Story—</b>	94.92	.....	550,182.00
Central Iowa—Story City Branch	19.50	3,000	58,500.00
Chicago & Northwestern	24.23	10,000	242,300.00
Chicago & Northwestern—Des Moines & Minneapolis	26.40	4,000	105,600.00
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.	24.79	5,800	143,782.00

TABLE No. I—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<b>Tama—</b>	104.58	.....	594,014.00
Burlington, Cedar Rapids & Northern—Pacific Division	18.05	4,000	72,200.00
Chicago & Northwestern—Ottumwa, Cedar Falls & St. Paul	25.34	10,000	253,400.00
Chicago & Northwestern—Toledo & Northwestern	22.14	3,500	77,490.00
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.	26.32	5,500	144,830.00
Chicago, St. Paul & Kansas City	12.60	3,000	37,800.00
<b>Taylor—</b>	54.968	.....	220,320.00
Chicago, Burlington & Quincy—Creston Branch	28.008	5,000	140,040.00
Humeston & Shenandoah	26.960	3,000	80,880.00
<b>Union—</b>	44.901	.....	456,298.50
Chicago, Burlington & Quincy	25.797	14,500	374,054.50
Chicago, Burlington & Quincy—Creston & Northern	8.152	3,500	28,530.00
Chicago, Burlington & Quincy—Creston Branch	10.742	5,000	53,710.00
<b>Van Buren—</b>	79.10	.....	233,395.00
Chicago, Burlington & Kansas City	27.33	3,000	81,990.00
Chicago, Rock Island & Pacific—Keokuk & Des Moines	33.50	3,500	117,250.00
Chicago, Rock Island & Pacific—Keosauqua Branch	4.50	3,000	13,500.00
Ft. Madison & Northwestern	13.77	1,500	20,655.00
<b>Wapello—</b>	90.462	.....	645,400.00
Chicago, Burlington & Quincy	26.856	14,500	389,412.00
Chicago, Milwaukee & St. Paul—Cedar Rapids & Ottumwa	12.760	3,000	38,280.00
Chicago, Rock Island & Pacific—Keokuk & Des Moines	30.000	3,500	105,000.00
Chicago, Rock Island & Pacific—Southwestern Division	7.710	6,500	50,115.00
Ottumwa & Kirksville	3.353	10,000	33,330.00
Wabash, St. Louis & Pacific—St. L., Ottumwa & Ced. Rap.	9.863	3,000	29,400.00
<b>Warren—</b>	83.092	.....	225,953.50
Chicago, Burlington & Quincy—Chariton, Des M. & Southern	21.439	3,500	75,036.50
Chicago, Burlington & Quincy—Des Moines & Knoxville	7.696	4,500	34,332.00
Chicago, Rock Island & Pacific—Indianola & Winterset	26.230	3,000	78,690.00
Des Moines, Osceola & Southern	27.730	1,500	41,595.00
<b>Washington—</b>	102.951	.....	393,063.00
Burlington & Northwestern	12.019	1,500	18,015.00
Burlington & Western	13.620	1,500	20,430.00
Burlington, Cedar Rapids & Northern—Iowa City Div.	20.980	2,500	52,450.00
Burlington, Cedar Rapids & Northern—Muscatine Div.	4.310	2,500	10,775.00
Central Iowa—Eastern Div.	11.861	3,000	35,583.00
Chicago, Rock Island & Pacific—Oskaloosa Branch—Davenport to Junction with Southwestern Division	10.960	8,000	87,680.00
Chicago, Rock Island & Pacific—Oskaloosa Branch—Junction with Southwestern Division to Knoxville	14.530	5,000	72,650.00
Chicago, Rock Island & Pacific—Southwestern Div.	14.680	6,500	95,420.00
<b>Wayne—</b>	63.913	.....	310,482.00
Chicago, Burlington & Quincy—Chariton Branch	6.893	4,000	27,572.00
Chicago, Rock Island & Pacific—Southwestern Div.	27.780	6,500	180,570.00
Keokuk & Western	29.240	3,500	102,340.00
<b>Webster—</b>	170.82	.....	635,255.00
Chicago & Northwestern—Toledo & Northwestern	25.96	3,500	90,860.00
Des Moines & Ft. Dodge	20.38	5,000	101,900.00
Des Moines & Ft. Dodge—Tara Div.	11.63	3,000	34,890.00
Illinois Central—Iowa Falls & Sioux City	26.74	5,000	147,070.00
Minneapolis & St. Louis	33.70	3,000	101,100.00
Webster City & Crooked Creek—Crooked Creek	26.41	3,500	127,435.00
Webster City & Crooked Creek—Webster City & Southw'n.	8.50	2,000	17,000.00
<b>Winnebago—</b>	7.50	.....	15,000.00
Minneapolis & St. Louis	21.14	3,500	73,990.00
<b>Winnebago—</b>	81.77	.....	300,590.00
Burlington, Cedar Rapids & Northern—Decorah Div.	22.09	2,000	45,080.00
Burlington, Cedar Rapids & Northern—Milwaukee Div.	1.14	2,000	2,280.00
Chicago, Milwaukee & St. Paul—Davenport & Northwestern	1.89	3,000	5,670.00
Chicago, Milwaukee & St. Paul—Decorah Branch	9.64	3,000	27,120.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	14.01	4,000	56,040.00
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.	32.70	5,000	163,500.00



TABLE No. I—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.		Total assessed value.
	Assessed value per mile.		
<i>Woodbury</i> —	86 783	\$	357,743.00
Chicago & Northwestern—Maple River Branch	19,500	3,600	70,200.00
Chicago & Northwestern—Sioux City & Pacific	22,333	6,000	133,998.00
Chicago, Milwaukee & St. Paul—Sioux City & Dakota	5,600	3,000	16,800.00
Chicago, Milwaukee & St. Paul—Sioux City Branch	31,950	3,000	95,850.00
Chicago, St. Paul, Minneapolis & Omaha	.940	6,000	5,640.00
Illinois Central—Iowa Falls & Sioux City	6,410	5,500	35,255.00
<i>Worth</i> —	48.16		255,545.00
Burlington, Cedar Rapids & Northern	18.61	6,500	120,965.00
Central Iowa	16.26	5,500	89,430.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	11.27	4,000	45,080.00
Minneapolis & St. Louis	.02	3,500	70.00
<i>Wright</i> —	108.193		291,464.00
Burlington, Cedar Rapids & Northern—Iowa Falls Division	25.780	2,000	51,560.00
B. C. R. & N.—Iowa Falls Division (Belmond Spur.)	19.260	2,000	38,520.00
Central Iowa—Belmond Branch	6.503	3,600	19,509.00
Chicago & Northwestern—Toledo & Northwestern	23.850	3,500	83,475.00
Mason City & Ft. Dodge	32.800	3,000	98,400.00

TABLE No. II.

Length of Railroads January 1, 1887, and the assessed value thereof by roads.

NAME OF COMPANY.	NAME OF LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Burlington & Northwestern Railway Company	Burlington & Northwestern	Des Moines .. 14.10 Henry .. 9.67 Lousa .. 3.69 Washington .. 12.01	38.77	38.77	\$ 1,500	\$8,155.00
Burlington & Western Railway Company	Burlington & Western	Henry .. 10.60 Washington .. 13.62 Jefferson .. 17.60 Keokuk .. 13.59 Mahaska .. 15.00	70.71	70.71	1,500	106,065.00
Burlington, Cedar Rapids & Northern Railway Company	Burlington, Cedar Rapids & Northern	Des Moines .. 21.18 Lousa .. 22.16 Muscatine .. 18.61 Cedar .. 8.95 Johnson .. 16.65 Lincoln .. 21.66 Benton .. 23.01 Black Hawk .. 32.74 Bremer .. 4.18 Butler .. 21.66 Floyd .. 20.87 Cerro .. 10.87 Worth .. 18.61	240.64	240.64	6,500	1,564,160.00
Total } Miles of road in Iowa, 872,634. Assessed value, \$2,965,426.00.			5.70	5.70	2,500	14,250.00
Waverly Short Line	Waverly Short Line	Bremer ..	5.70	5.70		
Milwaukee Division	Milwaukee Division	Linn .. 21.29 Buchanan .. 25.78 Payette .. 44.31 Winnebago .. 1.14 Allamakee .. 1.61	94.13	94.13	2,000	188,260.00



TABLE No. II—CONTINUED.

NAME OF COMPANY.	NAME OF LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Burlington, Cedar Rapids & Northern R'y Co.—Continued..	Muscatine Division.....	Muscatine .....	19.21	30.38	\$ 2,500	\$ 76,450.00
		Johnson .....	7.06			
		Washington ..	4.31			
	Pacific Division.....	Benton .....	14.85	48.12	4,000	192,480.00
		Tama .....	18.05			
		Grundy .....	15.22			
	Iowa City Division .....	Johnson .....	9.59	73.02	2,500	182,550.00
		Washington ..	20.98			
		Keokuk .....	31.85			
		Mahaska .....	4.32			
		Poweshiek .....	6.78			
	Iowa Falls Division .....	Grundy .....	11.13			
	(Includes Belmont Branch, of which	Hardin .....	17.88	275.204	2,000	550,408.00
	22.14 miles is in Hancock and 19.26 in	Franklin .....	12.38			
	Wright.)	Wright .....	45.04			
		Humboldt.....	25.00			
		Palo Alto .....	27.28			
		Emmet.....	16.22			
		Dickinson.....	29.80			
		Kossuth.....	4.30			
		Osceola .....	26.24			
		Lyons .....	37.794			
		Hancock .....	22.14			
	Clinton Division.....	Johnson .....	12.96	81.94	2,200	180,268.00
		Cedar .....	28.86			
		Scott .....	25.51			
		Clinton .....	14.61			
	Decorah Division.....	Fayette .....	.31	23.30	2,600	60,600.00
		Winneshek.....	22.99			
*Centerville, Moravia & Albia.....	Centerville, Moravia & Albia .....	Appanoose.....	13.387	24.03	3,000	72,090.00
		Monroe .....	10.603			

Central Iowa Railway Company.....  
 Total { Miles of road in Iowa, 420.621.  
 { Assessed value, \$1,754,988.00.

Central Iowa Railway Company.....	Central Iowa.....	Mitchell.....	5.36	197.25	5,500	1,084,875.00
		Worth.....	16.26			
Total { Miles of road in Iowa, 420.621. Assessed value, \$1,754,988.00.		Cerro Gordo.....	24.34			
		Franklin.....	27.09			
		Hardin.....	28.96			
		Marshall.....	29.79			
		Jasper.....	3.98			
		Poweshiek.....	22.81			
		Mahaska.....	25.17			
		Monroe.....	13.55			
	Belmond Branch.....	Franklin.....	15.73	22.203	3,000	66,609.00
		Wright.....	6.503			
	Story City Branch.....	Marshall.....	15.01	34.51	3,000	103,530.00
		Story.....	19.50			
	State Center Branch.....	Jasper.....	5.928	26.64	3,000	79,920.00
		Marshall.....	20.712			
	Montezuma Branch.....	Poweshiek.....	13.70	13.70	3,000	41,100.00
	Newton Branch.....	Mahaska.....	6.897	33.248	3,000	90,744.00
	(Including Lynnville Stub.)	Poweshiek.....	.070			
		Jasper.....	23.281			
	Eastern Division.....	Mahaska.....	14.324	96.07	3,000	288,210.00
		Keokuk.....	26.528			
		Washington.....	11.861			
		Jefferson.....	1.500			
		Henry.....	18.653			
		Louisa.....	23.204			
Chicago & Northwestern Railway Company.....	Chicago & Northwestern.....	Clinton.....	40.17	355.02	10,000	3,550,260.00
		Cedar.....	24.98			
Total { Miles of road in Iowa, 1,226.703. Assessed value, \$6,856,850.00.		Linn.....	29.30			
		Benton.....	24.84			
		Tama.....	25.34			
		Marshall.....	25.99			
		Story.....	24.23			
		Boone.....	27.53			
		Greene.....	24.51			
		Carroll.....	25.41			
		Crawford.....	31.56			
		Harrison.....	30.33			
		Pottawat'amie	20.83			
	Iowa Midland Branch.....	Clinton.....	33.40	70.98	3,500	248,430.00
		Jackson.....	14.60			
		Jones.....	22.98			



TABLE No. II—CONTINUED.

NAME OF COMPANY.	NAME OF LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Chicago & Northwestern Railway Company—Continued....	Stanwood & Tipton .....	Cedar .....	8.50	8.50	\$ 3,500	\$ 29,750.00
	Ottumwa, Cedar Falls & St. Paul .....	Benton .....	2.47			
		Tama .....	.13			
		Poweshiek .....	27.21			
		Keokuk .....	16.89			
		Mahaska .....	15.85	62.55	3,600	225,180.00
	Des Moines & Mineapolis .....	Hamilton .....	8.40			
		Story .....	26.40			
		Polk .....	24.40	59.20	4,000	236,800.00
	Iowa Southwestern .....	Carroll .....	25.44			
		Crawford .....	1.83			
		Shelby .....	12.75			
		Audubon .....	12.08	52.10	3,500	182,350.00
	Maple River Branch.....	Carroll .....	9.30			
		Sac .....	54.02			
		Ida .....	38.20			
		Woodbury .....	19.50			
		Plymouth .....	5.50			
		Monona .....	24.70	151.22	3,600	544,392.00
	Iowa Railway, Coal and M't'g Company.	Boone .....	3.25	3.25	4,500	14,625.00
	Sioux City & Pacific .....	Woodbury .....	22.333			
		Monona .....	25.709			
		Harrison .....	32.571	80.613	6,000	483,678.00
	Toledo & Northwestern .....	Tama .....	22.14			
		Grundy .....	12.79			
		Hardin .....	24.81			
		Hamilton .....	45.48			
		Wright .....	23.85			
		Humboldt .....	38.14			
		Kossuth .....	46.51			

Chicago, Burlington & Kansas City Railway Company.....	Chicago, Burlington & Kansas City.....	Focahontas .....	24.16			
		Buena Vista .....	23.79			
		Clay .....	5.70			
		O'Brien .....	25.30			
		Sioux .....	85.10			
		Webster .....	25.96			
		Calhoun .....	23.97			
		Sac .....	8.57	383.27	3,500	1,341,445.00
		Lee .....	16.96			
		Van Buren .....	27.33			
		Davis .....	15.40			
		Appanoose .....	17.97	77.66	3,000	232,980.00
Chicago, Burlington & Quincy Railroad Company.....	Chicago, Burlington & Quincy.....	Des Moines .....	18.227			
		Henry .....	19.703			
		Jefferson .....	25.735			
		Wapello .....	26.856			
		Monroe .....	27.816			
		Lucas .....	26.829			
		Clarke .....	26.498			
		Union .....	25.797			
		Adams .....	26.475			
		Montgomery .....	27.081			
		Mills .....	29.707			
		Pottawattamie .....	1.566	282.290	14,500	4,093,205.00
	Keokuk & St. Paul.....	Des Moines .....	8.924			
		Lee .....	33.087	42.011	6,500	273,071.50
	Chariton Branch .....	Lucas .....	13.741			
		Wayne .....	6.893			
		Decatur .....	15.907	36.541	4,000	146,164.00
	Creston Branch.....	Union .....	10.742			
		Adams .....	3.930			
		Taylor .....	28.008	42.680	5,000	213,400.00
	Nebraska City Branch.....	Montgomery .....	7.668			
		Page .....	11.800			
		Fremont .....	19.741	39.209	3,500	137,231.50
	Moulton & Albia.....	Monroe .....	10.798			
		Appanoose .....	.679	11.477	3,500	40,169.50
	Albia, Knoxville & Des Moines and Des Moines & Knoxville .....	Monroe .....	10.772			
		Marion .....	22.115			
		Warren .....	17.089			
		Polk .....	7.696			
			10.135	67.807	4,500	305,131.50



TABLE NO. II—CONTINUED.

NAME OF COMPANY.	NAME OF LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregated assessed value.
Chicago, Burlington & Quincy Railroad Co.—Continued	Chariton, Des Moines & Southern	Lucas	11.561			
		Warren	21.439	33,000	\$ 3,500	\$ 115,500.00
	Leon, Mt. Ayr & Southwestern	Decatur	25.639			
		Ringgold	28.642	54.281	3,500	189,983.50
	Creston & Northern	Union	8.152			
		Adair	19.652	27.704	3,500	96,964.00
	Western Iowa	Adair	10.556			
		Cass	10.695	20.651	3,500	72,278.50
	Brownville & Nodaway Valley	Montgomery	2.418			
		Page	22.810	25.228	3,500	88,298.00
	Clarinda, College Springs & S. W.	Page	15.844	15.844	3,500	55,454.00
		Montgomery	12.439			
	Red Oak & Atlantic	Pottawattamie	1.996			
		Cass	3.557	17.992	3,500	62,972.00
Chicago, Iowa & Dakota Railway Company	Nebraska City, Sidney & Northeastern	Mills	8.918			
		Fremont	12.139	21.057	3,500	73,699.50
	Hastings & Avoca	Mills	10.483			
		Pottawattamie	5.244	15.727	3,500	55,044.50
Chicago, Milwaukee & St. Paul Railway Company	Chicago, Iowa & Dakota	Hardin	26.5	26.5	1,500	39,750.00
		Jackson	13.02			
	Chicago & Council Bluffs Division	Clinton	36.06			
		Jones	25.57			
		Linn	26.04			
		Benton	24.08			
		Tama	26.32			
		Marshall	25.29			
		Story	24.79			
		Boone	7.83			
Chicago, Burlington & Quincy Railroad Co.—Continued	Cedar Rapids & Ottumwa	Dallas	24.72			
		Guthrie	19.53			
	Dubuque Division	Carroll	24.85			
		Crawford	12.50			
	Cascade Branch	Shelby	24.81			
		Harrison	7.61	349.17	5,800	2,025,186.00
	Volga Branch	Pottawattamie	20.55			
		Linn	18.41			
	Waukon Branch	Benton	1.77			
		Iowa	32.60	96.24	3,000	288,720.00
Chicago, Milwaukee & St. Paul Railway Company	Davenport & Northwestern	Keokuk	30.70			
		Wapello	12.76			
	Clinton Branch	Allamakee	36.11			
		Clayton	36.22	136.55	5,000	682,750.00
	Maquoketa Branch	Dubuque	32.81			
		Jackson	31.41			
	Dubuque Southwestern	Jackson	16.12			
		Dubuque	19.50	35.62	2,000	71,240.00
	Clinton Branch	Clayton	42.61			
		Fayette	16.20	58.21	3,000	174,630.00
Chicago, Burlington & Quincy Railroad Co.—Continued	Dubuque Southwestern	Allamakee	22.81	22.81	2,000	45,620.00
		Scott	26.54			
	Clinton Branch	Clinton	12.28			
		Cedar	3.96			
	Maquoketa Branch	Jones	27.67			
		Delaware	28.96			
	Dubuque Southwestern	Clayton	12.17			
		Fayette	37.62			
	Clinton Branch	Winnebago	1.89	150.49	3,000	451,470.00
		Linn	8.11			
Chicago, Burlington & Quincy Railroad Co.—Continued	Dubuque Southwestern	Jones	19.78			
		Delaware	7.95			
	Clinton Branch	Dubuque	7.79	43.63	3,000	130,890.00
		Clinton	10.00	10.00	3,000	30,000.00
	Maquoketa Branch	Scott	7.80			
		Clinton	21.50			
	Dubuque Southwestern	Jackson	2.89	32.19	3,000	96,570.00
		Clinton	21.50			
	Maquoketa Branch	Jackson	2.89			
		Clinton	21.50			



TABLE No. II—CONTINUED.

NAME OF COMPANY.	NAME OF LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Chicago, Milwaukee & St. Paul R'y Company—Continued.	Sioux City Branch.....	Crawford..... Monona..... Woodbury.....	30.31 14.45 31.95	76.71	\$ 3,000	\$ 230,130.00
	Iowa & Minnesota Division.....	Clayton..... Allamakee..... Winneshiek..... Howard.....	22.68 4.02 32.70 24.38	83.78	5,000	418,900.00
	Decorah Branch.....	Winneshiek.....	9.04	9.04	3,000	27,120.00
	Iowa Eastern.....	Clayton.....	19.10	19.10	3,000	57,300.00
	Iowa & Dakota Division..... (Including Austin Branch.)	Winneshiek..... Chickasaw..... Floyd..... Cerro Gordo..... Hancock..... Kossuth..... Palo Alto..... Clay..... O'Brien..... Sioux..... Lyon..... Worth..... Mitchell.....	14.01 26.33 24.82 33.15 24.15 24.35 24.34 24.31 24.02 29.08 9.42 11.27 7.75	277.00	4,000	1,108,000.00
	Emmetsburg Branch.....	Palo Alto..... Emmet.....	10.75 11.75	22.50	3,000	67,500.00
	Spencer Branch.....	Clay..... Dickinson.....	7.70 12.33	20.03	3,000	60,090.00
	Sioux City & Dakota.....	Woodbury..... Plymouth..... Sioux..... Lyon.....	5.60 15.00 23.87 1.83	48.30	3,000	144,900.00

Chicago, Rock Island & Pacific Railway Company.....  
Total Miles of road in Iowa, 920.69.  
Assessed value, \$6,785,625.00.

Chicago, Rock Island & Pacific.....	Scott.....	13.71			
	Cedar.....	6.88			
	Muscatine.....	24.77			
	Johnson.....	27.16			
	Iowa.....	25.16			
	Poweshiek.....	25.53			
	Jasper.....	34.13			
	Polk.....	27.65			
	Dallas.....	17.56			
	Madison.....	7.67			
	Guthrie.....	19.32			
	Adair.....	8.50			
	Cass.....	27.47			
	Shelby.....	6.41			
	Pottawattamie.....	45.02	316.94	12,500	3,961,750.00
Southwestern Division .....	Washington ..	14.68			
	Jefferson.....	26.60			
	Wapello.....	7.71			
	Davis.....	22.88			
	Appanoose....	29.86			
	Wayne.....	27.78	129.51	6,500	841,815.00
Des Moines, Indianola & Winterset.....	Polk.....	8.59			
	Warren.....	26.23			
	Madison.....	12.13	46.95	3,000	140,850.00
Audubon Branch .....	Cass.....	8.18			
	Audubon.....	16.36	24.54	3,000	73,620.00
Newton & Monroe.....	Jasper.....	17.00	17.00	3,000	51,000.00
Guthrie & Northwestern .....	Guthrie.....	14.58	14.58	3,000	43,740.00
Atlantic Southern .....	Cass.....	14.71	14.71	3,000	44,130.00
Avoca, Macedonia & Southwestern.....	Pottawattamie.....	17.61	17.61	3,000	52,830.00
Keosauqua Branch.....	Van Buren....	4.50	4.50	3,000	13,500.00
Wilton Branch.....	Muscatine....	11.98	11.98	3,000	35,940.00
Wilton & Tipton.....	Muscatine....	1.16			
	Cedar.....	4.92	6.08	3,000	18,240.00
Harlan Branch .....	Pottawattamie.....	1.13			
	Shelby.....	10.71	11.84	3,000	35,520.00



TABLE No. II—CONTINUED.

NAME OF COMPANY.	NAME OF LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Chicago, Rock Island & Pacific Railway Company—Cont'd.	Oskaloosa Branch (from Davenport to junction with Southwestern Division).	Scott..... Muscatine..... Louisa..... Washington.....	12.08 22.43 18.91 10.96	64.38	\$ 8,000	\$ 515,040.00
	Oskaloosa Branch (from junction with Southwestern Division to Knoxville)...	Washington... Keokuk..... Mahaska..... Marion.....	14.53 25.73 24.96 12.65	77.87	5,000	389,350.00
	Keokuk & Des Moines Division.....	Lee..... Van Buren.... Davis..... Wapello..... Mahaska..... Marion..... Jasper..... Polk.....	27.15 33.50 .75 30.00 21.34 14.50 17.40 17.56	162.20	3,500	567,700.00
Chicago, St. Paul & Kansas City Railway Company.....	Chicago, St. Paul & Kansas City.....	Polk..... Jasper..... Marshall..... Tama..... Grundy..... Black Hawk..	18.90 19.02 31.80 12.00 7.90 15.54	114.44	3,000	343,320.00
	Waterloo Division.....	Black Hawk..	5.56			
	Valeria Coal Track.....	Jasper.....	3.12			
Chicago, St. Paul, Minneapolis & Omaha Railway Company	Chicago, St. Paul, Minneapolis & Omaha	Osceola..... O'Brien..... Sioux..... Plymouth..... Woodbury.....	17.98 6.61 22.09 9.48 .94	57.10	6,000	342,000.00
Total } Miles of road in Iowa, 74.54. Assessed value, \$394,920.00.	Rock Rapids Branch.....	Lyon.....	17.44	17.44	3,000	52,320.00
*Clarinda & St. Louis.....	Clarinda & St. Louis.....	Page.....	11.50	11.50	3,000	34,500.00
*Council Bluffs & St. Louis.....	Council Bluffs & St. Louis.....	Page..... Fremont..... Mills..... Pottawattamie	19.801 8.749 25.090 11.740	65.98	4,000	263,920.00
Des Moines & Ft. Dodge Railroad Company.....	Des Moines & Ft. Dodge.....	Polk..... Dallas..... Boone..... Greene..... Webster.....	9.30 27.00 3.00 22.99 20.38	82.67	5,000	413,350.00
Total } Miles of road in Iowa, 137.832. Assessed value, \$578,856.00.	Tara Division.....	Webster..... Humboldt.... Pocahontas... Palo Alto.....	11.630 6.324 16.653 20.555	55.162	3,000	165,486.00
Des Moines, Osceola & Southern Railroad Company.....	Des Moines, Osceola & Southern.....	Polk..... Warren..... Madison..... Clarke..... Decatur.....	7.27 27.73 12.43 21.96 30.76	100.15	1,500	150,225.00
Dubuque & Dakota Railroad Company.....	Dubuque & Dakota.....	Bremer..... Butler..... Franklin.....	26.30 27.70 9.20	63.20	3,000	189,600.00
†Ft. Madison & Northwestern (Railway) Company.....	Ft. Madison & Northwestern.....	Lee..... Henry..... Van Buren....	25.55 2.68 13.77	42.00	1,500	63,000.00
Humeston & Shenandoah Railroad Company.....	Humeston & Shenandoah.....	Decatur..... Ringgold..... Taylor..... Page.....	14.34 27.12 26.96 27.02	95.44	3,000	286,320.00
Illinois Central Railroad Company.....	Dubuque & Sioux City.....	Dubuque..... Delaware..... Buchanan..... Black Hawk..	29.80 24.47 24.63 26.72			
Total } Miles of road in Iowa, 402.16. Assessed value, \$2,022,930.00.		Grundy..... Butler..... Franklin..... Hardin.....	.17 24.91 1.10 11.19			
	Iowa Falls & Sioux City.....	Hardin..... Hamilton..... Webster..... Calhoun.....	12.53 23.20 26.74 14.85			



TABLE No. II—CONTINUED.

NAME OF COMPANY.	NAME OF LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Total assessed value.
Illinois Central Railroad Company—Continued.....	Iowa Falls & Sioux City—Continued.....	Pocahontas ... Buena Vista ... Cherokee ... Plymouth ... Woodbury ...	9.80 25.41 29.80 34.95 6.41	326.58	\$ 5,500	\$ 1,796,190.00
	Cedar Falls & Minnesota.....	Black Hawk... Bremer ... Chickasaw ... Floyd ... Mitchell ...	7.38 19.47 7.05 18.96 22.72	75.58	3,000	226,740.00
Iowa Northern Railway Company.....	Iowa Northern .....	Jasper .....	5.93	5.93	3,500	20,755.00
Kansas City, St. Joseph & Council Bluffs Railroad Company	Kansas City, St. Joseph & Council Bluffs	Fremont .....	28.643			
		Mills .....	17.963			
	Tarkio Valley Branch.....	Pottawattamie Page .....	6.714 4.098	57.418	5,500	315,799.00
Keokuk & Western Railroad Company .....	Keokuk & Western.....	Lee..... Appanoose ... Decatur ... Wayne .....	2.70 29.16 15.10 29.24	76.20	3,500	266,700.00
Mason City & Fort Dodge Railroad Company .....	Mason City & Fort Dodge.....	Cerro Gordo ... Franklin ... Wright ... Webster ...	25.00 50 32.80 33.70	92.00	3,000	276,000.00
Minneapolis & St. Louis Railway Company.....	Minneapolis & St. Louis.....	Worth..... Winnebago ... Hancock ... Kossuth ... Humboldt... Webster ... Boone .....	.02 21.14 25.94 7.79 23.42 36.41 25.00	139.72	3,500	489,020.00
Minnesota & Northwestern Railroad Company.....	Minnesota & Northwestern .....	Dubuque ... Delaware ...	31.27 25.62			

		Buchanan.....	11.41			
		Fayette.....	19.82			
		Bremer.....	6.03			
		Chickasaw.....	25.70			
		Howard.....	13.04			
		Mitchell.....	9.90			
	Waterloo—Oelwein Branch.....	Fayette.....	6.74			
		Buchanan.....	8.54			
		Black Hawk.....	16.07	169.14	3,000	507,420.00
Ottumwa & Kirkville Railway Company.....	Ottumwa & Kirkville.....	Wapello.....	3.333	3.333	10,000	33,330.00
St. Louis, Des Moines & Northern Railway Company.....	St. Louis, Des Moines & Northern.....	Polk.....	16.41			
		Dallas.....	9.65			
		Boone.....	15.32	41.38	1,500	62,070.00
St. Louis, Keokuk & Northwestern Railway Company.....	St. Louis, Keokuk & Northwestern.....	Lee.....	2.79			
	Keokuk & Northwestern.....	Lee.....	33.81			
		Henry.....	14.29	50.89	3,000	152,670.00
* Toledo, Peoria & Western.....	Toledo, Peoria & Western.....	Des Moines.....	.75	.75	8,000	6,000.00
Union Pacific Railway Company.....	Union Pacific.....	Pottawattamie.....	2.27	2.27	150,000	340,500.00
Wabash, St. Louis & Pacific Railway Company.....	St. Louis, Ottumwa & Cedar Rapids.....	Davis.....	26.246			
Total... Miles of road in Iowa, 220,106.		Appanoose.....	7.261			
Assessed value, \$498,144.00.		Wapello.....	9.803	43.31	3,000	129,330.00
	Des Moines & St. Louis.....	Monroe.....	11.55			
		Marion.....	39.00			
		Polk.....	18.13	68.68	3,000	206,040.00
	Des Moines Northwestern.....	Polk.....	5.94			
		Dallas.....	26.672			
		Guthrie.....	16.979			
		Greene.....	27.303			
		Calhoun.....	29.222			
		Pocahontas.....	1.900	108.116	1,500	162,174.00
Webster City & Crooked Creek Railway & Coal Company ..	Crooked Creek.....	Webster.....	8.50			
	Webster City & Southwestern.....	Webster.....	7.50			
		Hamilton.....	6.00	22.00	2,000	44,000.00
Total miles of railroads in Iowa.....			7,911.566			
Total assessed value of same.....						\$38,370,891.00

\* These roads were formerly returned as parts of the Wabash, St. Louis & Pacific system, but are not now so returned. No report was filed this year for either the Centerville, Moravia & Albia or the Toledo, Peoria & Western. The mileage is taken from their last reports.

+ No report filed. Mileage taken from last report.



TABLE No. III.

Length and assessed value of Sleeping-Car Lines by counties.\*

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Adair</i> —	8.50	\$	\$ 1,062.50
Chicago, Rock Island & Pacific.....	8.50	125	1,062.50
<i>Adams</i> —	26.475		5,295.00
Chicago, Burlington & Quincy.....	26.475	200	5,295.00
<i>Allamakee</i> —	36.11		902.75
Chicago, Milwaukee & St. Paul—Dubuque Division.....	36.11	25	902.75
<i>Appanoose</i> —	29.86		1,493.00
Chicago, Rock Island & Pacific—Southwestern Division.....	29.86	50	1,493.00
<i>Benton</i> —	86.74		6,756.00
Burlington, Cedar Rapids & Northern.....	23.01	125	2,876.25
Burlington, Cedar Rapids & Northern—Pacific Division.....	14.85	20	297.00
Chicago & Northwestern.....	24.84	120	2,980.80
Chicago, Milwaukee & St. Paul—Chi. & C. B. Division.....	24.08	25	602.00
<i>Black Hawk</i> —	66.84		5,613.00
Burlington, Cedar Rapids & Northern.....	32.74	125	4,092.50
Illinois Central—Cedar Falls & Minnesota.....	7.58	25	184.50
Illinois Central—Dubuque & Sioux City.....	26.72	50	1,336.00
<i>Boone</i> —	35.36		3,499.35
Chicago & Northwestern.....	27.53	120	3,303.60
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.....	7.83	25	195.75
<i>Bremer</i> —	23.65		1,009.25
Burlington, Cedar Rapids & Northern.....	4.18	125	522.50
Illinois Central—Cedar Falls & Minnesota.....	19.47	25	486.75
<i>Buchanan</i> —	24.53		1,226.50
Illinois Central—Dubuque & Sioux City.....	24.53	50	1,226.50
<i>Buena Vista</i> —	49.20		1,865.25
Chicago & Northwestern—Toledo & Northwestern.....	23.79	25	594.75
Illinois Central—Iowa Falls & Sioux City.....	25.41	50	1,270.50
<i>Bulwer</i> —	45.97		3,878.00
Burlington, Cedar Rapids & Northern.....	21.06	125	2,632.50
Illinois Central—Dubuque & Sioux City.....	24.91	50	1,245.50
<i>Calhoun</i> —	38.82		1,241.75
Chicago & Northwestern—Toledo & Northwestern.....	23.97	25	599.25
Illinois Central—Iowa Falls & Sioux City.....	14.85	50	742.50
<i>Carroll</i> —	50.36		3,672.95
Chicago & Northwestern.....	28.41	128	3,640.20
Chicago, Milwaukee & St. Paul—Chi. & C. B. Division.....	24.95	25	623.75
<i>Cass</i> —	27.47		3,433.75
Chicago, Rock Island & Pacific.....	27.47	125	3,433.75
<i>Cedar</i> —	40.81		4,976.35
Burlington, Cedar Rapids & Northern.....	8.95	125	1,118.75
Chicago & Northwestern.....	24.98	120	2,997.60
Chicago, Rock Island & Pacific.....	6.88	125	860.00
<i>Cerro Gordo</i> —	34.91		2,903.35
Burlington, Cedar Rapids & Northern.....	10.57	125	1,321.25
Central Iowa.....	24.34	65	1,082.10
<i>Chester</i> —	29.80		1,490.00
Illinois Central—Iowa Falls & Sioux City.....	29.80	50	1,490.00
<i>Chickasaw</i> —	7.05		176.25
Illinois Central—Cedar Falls & Minnesota.....	7.05	25	176.25
<i>Clarke</i> —	26.498		5,299.60
Chicago, Burlington & Quincy.....	26.498	200	5,299.60
<i>Clay</i> —	5.70		142.50
Chicago & Northwestern—Toledo & Northwestern.....	5.70	25	142.50

\* See note at end of Table No. IV.

TABLE No. III—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Clayton</i> —	36.22	\$	\$ 905.50
Chicago, Milwaukee & St. Paul—Dubuque Division.....	36.22	25	905.50
<i>Clinton</i> —	76.23		5,721.90
Chicago & Northwestern.....	40.17	120	4,820.40
Chicago, Milwaukee & St. Paul—Chi. & C. B. Division.....	36.06	25	901.50
<i>Crawford</i> —	44.06		4,099.70
Chicago & Northwestern.....	31.56	120	3,787.20
Chicago, Milwaukee & St. Paul—Chi. & C. B. Division.....	12.50	25	312.50
<i>Dallas</i> —	42.28		2,813.00
Chicago, Milwaukee & St. Paul—Chi. & C. B. Division.....	24.72	25	618.00
Chicago, Rock Island & Pacific.....	17.56	125	2,195.00
<i>Davis</i> —	22.88		1,144.00
Chicago, Rock Island & Pacific—Southwestern Division.....	22.88	50	1,144.00
<i>Decatur</i> —	15.907		795.35
Chicago, Burlington & Quincy—Charlton Branch.....	15.907	50	795.35
<i>Delaware</i> —	24.47		1,223.50
Illinois Central—Dubuque & Sioux City.....	24.47	50	1,223.50
<i>Des Moines</i> —	43.331		7,18.30
Burlington, Cedar Rapids & Northern.....	21.18	125	2,647.50
Chicago, Burlington & Quincy.....	18.227	200	3,645.40
Chicago, Burlington & Quincy—Keokuk & St. Paul.....	8.924	100	892.40
<i>Dickinson</i> —	12.41		240.20
Burlington, Cedar Rapids & Northern—Iowa Falls Division.....	12.41	20	240.20
<i>Dubuque</i> —	6.61		2,310.25
Chicago, Milwaukee & St. Paul—Dubuque Division.....	32.81	25	820.25
Illinois Central—Dubuque & Sioux City.....	29.80	50	1,490.00
<i>Emmet</i> —	16.22		324.40
Burlington, Cedar Rapids & Northern—Iowa Falls Division.....	16.22	20	324.40
<i>Floyd</i> —	30.57		3,015.25
Burlington, Cedar Rapids & Northern—Iowa Falls Division.....	20.57	125	2,571.25
Illinois Central—Cedar Falls & Minnesota.....	18.96	25	474.00
<i>Franklin</i> —	40.57		2,063.45
Burlington, Cedar Rapids & Northern—Iowa Falls Division.....	12.38	20	247.60
Central Iowa.....	27.09	65	1,760.85
Illinois Central—Dubuque & Sioux City.....	1.10	50	55.00
<i>Fremont</i> —	28.643		1,432.15
Kansas City, St. Joseph & Council Bluffs.....	28.643	50	1,432.15
<i>Greene</i> —	24.51		2,941.20
Chicago & Northwestern.....	24.51	120	2,941.20
<i>Grundy</i> —	39.31		855.25
Burlington, Cedar Rapids & Northern—Iowa Falls Division.....	11.13	20	222.60
Burlington, Cedar Rapids & Northern—Pacific Division.....	15.22	20	304.40
Chicago & Northwestern—Toledo & Northwestern.....	12.79	25	319.75
Illinois Central—Dubuque & Sioux City.....	.17	50	8.50
<i>Guthrie</i> —	38.65		2,903.25
Chicago, Milwaukee & St. Paul—Chi. & C. B. Division.....	19.53	25	488.25
Chicago, Rock Island & Pacific.....	19.32	125	2,415.00
<i>Hamilton</i> —	68.68		2,297.00
Chicago & Northwestern—Toledo & Northwestern.....	45.48	25	1,137.00
Illinois Central—Iowa Falls & Sioux City.....	23.20	50	1,160.00
<i>Hardin</i> —	65.37		4,046.25
Burlington, Cedar Rapids & Northern—Iowa Falls Division.....	17.88	20	357.60
Central Iowa.....	28.96	65	1,882.40
Chicago & Northwestern—Toledo & Northwestern.....	24.81	25	620.25
Illinois Central—Dubuque & Sioux City.....	11.19	50	559.50
Illinois Central—Iowa Falls & Sioux City.....	12.63	50	631.50
<i>Harrison</i> —	69.911		5,443.40
Chicago & Northwestern.....	30.33	120	3,639.60
Chicago & Northwestern—Sioux City & Pacific Division.....	32.571	50	1,628.50
Chicago, Milwaukee & St. Paul—Chi. & C. B. Division.....	7.01	25	175.25
<i>Henry</i> —	38.306		4,686.72
Central Iowa—Eastern Division.....	18.653	40	746.12
Chicago, Burlington & Quincy.....	19.703	200	3,940.60
<i>Humboldt</i> —	60.14		1,378.50
Burlington, Cedar Rapids & Northern—Iowa Falls Division.....	25.07	20	501.40
Chicago & Northwestern—Toledo & Northwestern.....	35.14	25	878.50
<i>Iowa</i> —	25.16		3,145.00
Chicago, Rock Island & Pacific.....	25.16	125	3,145.00



TABLE No. III—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Jackson</i> —	44.43	\$	\$ 1,110.75
Chicago, Milwaukee & St. Paul—Chl. & Council Bluffs Div.	13.62	25	325.50
Chicago, Milwaukee & St. Paul—Dubuque Div.	31.41	25	785.25
<i>Jasper</i> —	38.11		4,424.95
Central Iowa	3.98	65	258.70
Chicago, Rock Island & Pacific	34.13	125	4,266.25
<i>Jefferson</i> —	53.835		6,537.00
Central Iowa—Eastern Division	1.50	40	60.00
Chicago, Burlington & Quincy	25.375	200	5,147.00
Chicago, Rock Island & Pacific—Southwestern Div.	26.66	50	1,330.00
<i>Johnson</i> —	43.21		5,401.25
Burlington, Cedar Rapids & Northern	16.05	125	2,006.25
Chicago, Rock Island & Pacific	27.16	125	3,395.00
<i>Jones</i> —	25.57		630.25
Chicago, Milwaukee & St. Paul—Chl. & Council Bluffs Div.	25.27	25	630.25
<i>Keokuk</i> —	26.528		1,061.12
Central Iowa—Eastern Div.	26.528	40	1,061.12
<i>Kossuth</i> —	50.81		1,948.75
Burlington, Cedar Rapids & Northern—Iowa Falls Div.	4.30	20	86.00
Chicago & Northwestern—Toledo & Northwestern	46.51	25	1,162.75
<i>Lee</i> —	33.087		3,308.70
Chicago, Burlington & Quincy—Keokuk & St. Paul	33.087	100	3,308.70
<i>Linn</i> —	77.00		6,874.50
Burlington, Cedar Rapids & Northern	21.66	125	2,707.50
Chicago & Northwestern	29.30	120	3,516.00
Chicago, Milwaukee & St. Paul—Chl. & Council Bluffs Div.	26.04	25	651.00
<i>Louis</i> —	65.264		4,767.41
Burlington, Cedar Rapids & Northern	23.15	125	2,893.75
Central Iowa—Eastern Division	23.204	40	928.16
Chicago, Rock Island & Pacific—Oskaloosa Branch	18.91	50	945.50
<i>Lucas</i> —	40.57		6,030.85
Chicago, Burlington & Quincy	26.829	100	2,682.90
Chicago, Burlington & Quincy—Chariton Branch	13.741	50	687.05
<i>Madison</i> —	7.67		958.75
Chicago, Rock Island & Pacific	7.67	125	958.75
<i>Mahaska</i> —	39.494		2,209.01
Central Iowa	25.17	65	1,636.05
Central Iowa—Eastern Division	14.324	40	572.96
<i>Marion</i> —	39.00		1,950.00
Wabash, St. Louis & Pacific—Des Moines & St. Louis	39.00	50	1,950.00
<i>Marshall</i> —	81.17		5,689.90
Central Iowa	29.79	65	1,936.35
Chicago & Northwestern	25.99	120	3,118.80
Chicago, Milwaukee & St. Paul—Chl. & Council Bluffs Div.	25.39	25	634.75
<i>Mills</i> —	47.67		6,430.55
Chicago, Burlington & Quincy	29.707	200	5,941.40
Kansas City, St. Joseph & Council Bluffs	17.963	50	898.15
<i>Mitchell</i> —	28.02		912.50
Central Iowa	5.30	65	344.50
Illinois Central—Cedar Falls & Minnesota	22.72	25	568.00
<i>Monona</i> —	25.709		1,295.45
Chicago & Northwestern—Sioux City & Pacific	25.709	50	1,285.45
<i>Monroe</i> —	52.916		7,021.45
Central Iowa	13.55	65	880.75
Chicago, Burlington & Quincy	27.816	200	5,563.20
Wabash, St. Louis & Pacific—Des Moines & St. Louis	11.55	50	577.50
<i>Montgomery</i> —	27.081		5,416.20
Chicago, Burlington & Quincy	27.081	200	5,416.20
<i>Muscatine</i> —	66.11		6,881.50
Burlington, Cedar Rapids & Northern	18.91	125	2,363.75
Chicago, Rock Island & Pacific	24.77	125	3,096.25
Chicago, Rock Island & Pacific—Oskaloosa Branch	22.43	50	1,121.50
<i>O'Brien</i> —	31.91		963.00
Chicago & Northwestern—Toledo & Northwestern	25.30	25	632.50
Chicago, St. Paul, Minneapolis & Omaha	6.61	50	330.50
<i>Oceola</i> —	17.98		899.00
Chicago, St. Paul, Minneapolis & Omaha	17.98	50	899.00
<i>Page</i> —	4.098		204.90
Kansas City, St. Joseph & Council Bluffs	4.098	50	204.90

TABLE No. III—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Palo Alto</i> —	27.28	\$	\$ 545.60
Burlington, Cedar Rapids & Northern—Iowa Falls Div.	27.28	20	545.60
<i>Plymouth</i> —	44.43		2,231.50
Chicago, St. Paul, Minneapolis & Omaha	9.48	50	474.00
Illinois Central—Iowa Falls & Sioux City	31.95	50	1,747.50
<i>Pocahontas</i> —	33.96		1,604.00
Chicago & Northwestern—Toledo & Northwestern	24.16	25	604.00
Illinois Central—Iowa Falls & Sioux City	9.80	50	490.00
<i>Polk</i> —	45.78		4,362.75
Chicago, Rock Island & Pacific	27.65	125	3,456.25
Wabash, St. Louis & Pacific—Des Moines & St. Louis	18.13	50	906.50
<i>Pottawattamie</i> —	102.95		9,893.75
Chicago & Northwestern	20.83	120	2,499.60
Chicago, Burlington & Quincy	1.566	200	313.20
Chicago, Milwaukee & St. Paul—Chl. & Council Bluffs Div.	26.55	25	663.75
Chicago, Rock Island & Pacific	45.02	125	5,627.50
Kansas City, St. Joseph & Council Bluffs	6.714	50	335.70
Union Pacific	2.27	200	454.00
<i>Ponca</i> —	48.84		4,673.90
Central Iowa	22.81	65	1,482.65
Chicago, Rock Island & Pacific	25.53	125	3,191.25
<i>Sac</i> —	8.57		214.25
Chicago & Northwestern—Toledo & Northwestern	8.57	25	214.25
<i>Scott</i> —	25.79		2,317.75
Chicago, Rock Island & Pacific—Oskaloosa Branch	13.71	50	685.50
Chicago, Rock Island & Pacific	12.08	50	604.00
<i>Shelby</i> —	31.22		1,421.50
Chicago, Milwaukee & St. Paul—Chl. & Council Bluffs Div.	24.81	25	620.25
Chicago, Rock Island & Pacific	6.41	125	801.25
<i>Sioux</i> —	57.19		1,982.00
Chicago & Northwestern—Toledo & Northwestern	35.10	25	877.50
Chicago, St. Paul, Minneapolis & Omaha	22.09	50	1,104.50
<i>Story</i> —	49.02		3,527.25
Chicago & Northwestern	24.23	120	2,907.60
Chicago, Milwaukee & St. Paul—Chl. & Council Bluffs Div.	24.79	25	619.75
<i>Tama</i> —	91.85		4,613.30
Burlington, Cedar Rapids & Northern—Pacific Div.	18.05	20	361.00
Chicago & Northwestern	25.84	120	3,040.80
Chicago & Northwestern—Toledo & Northwestern	22.14	25	553.50
Chicago, Milwaukee & St. Paul—Chl. & Council Bluffs Div.	26.82	25	670.50
<i>Union</i> —	25.797		5,159.40
Chicago, Burlington & Quincy	25.797	200	5,159.40
<i>Wapello</i> —	34.566		5,766.70
Chicago, Burlington & Quincy	26.856	200	5,371.20
Chicago, Rock Island & Pacific—Southwestern Div.	7.71	50	385.50
<i>Washington</i> —	37.501		1,756.44
Central Iowa—Eastern Division	1.861	50	93.05
Chicago, Rock Island & Pacific—Oskaloosa Branch	10.96	50	548.00
Chicago, Rock Island & Pacific—Southwestern Div.	14.68	50	734.00
<i>Wayne</i> —	34.673		1,733.65
Chicago, Burlington & Quincy—Chariton Branch	6.893	50	344.65
Chicago, Rock Island & Pacific—Southwestern Div.	27.780	50	1,389.00
<i>Webster</i> —	52.70		1,986.00
Chicago & Northwestern—Toledo & Northwestern	25.94	25	648.50
Illinois Central—Iowa Falls & Sioux City	26.74	50	1,337.00
<i>Woodbury</i> —	29.683		1,484.15
Chicago & Northwestern—Sioux City & Pacific	22.333	50	1,116.65
Chicago, St. Paul, Minneapolis & Omaha	.94	50	47.00
Illinois Central—Iowa Falls & Sioux City	6.41	50	320.50
<i>Worth</i> —	34.87		2,383.15
Burlington, Cedar Rapids & Northern	18.61	125	2,326.25
Central Iowa	16.26	65	1,056.90
<i>Wright</i> —	49.63		1,111.85
Burlington, Cedar Rapids & Northern—Iowa Falls Div.	25.78	20	515.60
Chicago & Northwestern—Toledo & Northwestern	23.85	25	596.25



TABLE No. IV.

Length and assessed value of Sleeping car lines.

NAMES OF RAILROADS USING OR OPERATING SLEEPING-CARS.	Miles of road on which sleeping-cars are used or operated.	Assessed value per mile for sleeping cars.	Aggregate assessed value for sleeping-cars.	TOTALS OF SYSTEMS.	
				Miles.	Assessed value.
Burlington, Cedar Rapids & Northern.....	\$ 240.64	125	\$ 30,080.00		
Iowa Falls Division.....	152.38	20	3,047.60		
Pacific Division.....	48.12	20	962.40	441.14	\$ 34,090.00
Central Iowa.....	197.25	65	12,821.25		
Eastern Division.....	96.07	40	3,842.80	293.32	16,664.05
Chicago & Northwestern.....	355.02	120	42,602.40		
Sioux City & Pacific.....	80.618	50	4,030.65		
Toledo & Northwestern.....	383.27	25	9,581.75	818.903	56,214.80
Chicago, Burlington & Quincy.....	282.29	200	56,458.00		
Chariton Branch.....	36.541	50	1,827.05		
Keokuk & St. Paul.....	42.011	100	4,201.10	360.842	62,486.15
Chicago, Milwaukee & St. Paul.....					
Chicago & Council Bluffs Division.....	349.17	25	5,729.25		
Dubuque Division.....	136.55	25	3,413.75	485.72	12,143.00
Chicago, Rock Island & Pacific.....	316.94	125	39,617.50		
Oskaloosa Division.....	64.38	50	3,219.00		
Southwestern Division.....	129.51	50	6,475.50	510.83	49,312.00
Chicago St. Paul, Minneapolis & Omaha.....	57.10	50	2,855.00	57.10	2,855.00
Illinois Central [Dubuque & Sioux City...]	326.58	50	16,329.00		
Cedar Falls & Minnesota.....	75.58	25	1,889.50	402.16	18,218.50
Kansas City, St. Joseph & Council Bluffs....	57.418	50	2,870.90	57.418	2,870.90
Union Pacific.....	2.27	200	454.00	2.27	454.00
Wabash, St. Louis & Pacific—D. M. & St. L..	68.68	50	3,434.00	68.68	3,434.00
Total.....				3,498.383	\$258,742.40

NOTE—The above assessments are upon the interests of the several railroad corporations, respectively named in connection with the several assessments, as *lessees* or *brokers* of the sleeping-cars to which the assessments respectively relate, and not upon any interest of such corporations therein as *owners*, all ownership interest therein, of such railroad corporations, being included in the assessments shown in Table No. II.

TABLE No. V.

Gross earnings, operating expenses and net earnings or loss of each railroad in this State for the year 1886, and taxes paid.

NAME OF ROAD.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS OR LOSS.				Taxes paid in Iowa in 1886.
					NET EARNINGS.		Per mile.		
	Total.	Per mile.	Total.	Per mile.	Total.	Per mile.			
Burlington & Northwestern.....	\$ 39,325.42	1,014.32	\$ 34,654.01	833.83	\$ 4,671.41	120.49	\$ 2,917.05	41.26	\$ 1,477.44
Burlington & Western.....	49,159.51	695.22	52,075.56	738.48					1,656.75
Burlington, Cedar Rapids & Northern									
Milwaukee Division.....	1,687,645.21	6,031.06							
Muscatine Division.....	162,724.42	1,728.72							
Pacific Division.....	189,936.45	3,947.14							
Total of four last named lines.....	2,609,527.37	5,043.80	1,284,405.23	3,053.14	815,432.14	1,953.66	1,352.46	18.25	59,102.44
Iowa City Division.....	135,243.15	1,892.14	136,575.61	1,870.39					15,283.60
+ Iowa Falls Division.....	311,768.60	1,132.86	290,142.45	1,054.28	21,626.15	78.58			3,850.60
Clinton Division.....	161,291.82	1,968.41	190,441.53	1,347.83	50,850.29	626.58			1,100.60
Decorah Division.....	13,396.87	574.97	26,329.52	1,130.02			12,932.05	555.05	
Total of system.....	2,721,537.51	3,118.76	1,847,894.34	2,117.60	873,643.47	1,001.16			84,926.64
† Centerville, Moravia & Albion.....									
Central Iowa.....	875,894.60	4,440.53	693,317.01	3,382.82	212,577.59	1,077.71			33,405.19
Belmond Branch.....	570.10	17.08	17,088.35	768.74					1,777.13
Story City Branch.....	31,444.74	911.18	23,411.62	678.40	8,033.12	232.78			2,369.79
State Center Branch.....	10,639.78	776.63	16,450.87	617.53	2,817.86	105.15			1,601.64
Montezuma Branch.....	20,144.50	669.98	13,245.05	967.01			2,605.27	38.02	805.83
Newton Branch.....	173,348.50	1,804.40	21,294.46	704.00			1,149.96		1,855.10
Eastern Division.....	1,413,408.72	2,718.38	162,329.28	1,689.70	11,019.22	114.70			6,102.16
Total of system.....			911,119.64	2,153.98	226,289.08	534.40			46,006.64
Chicago & Northwestern.....	5,698,970.56	15,493.55	2,445,173.31	6,887.42	3,053,797.22	8,596.13			106,306.71
Iowa Midland.....	68,128.74	969.83	132,501.94	1,866.75					4,294.99
Stanwood & Tipton.....	6,812.96	801.41	19,795.49	2,328.88					377.04
Ottumwa, Cedar Falls & St. Paul.....	105,497.48	1,686.61	190,291.97	3,042.23					3,483.31



TABLE No. V—CONTINUED.

NAME OF LINE.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS OR LOSS.				Taxes paid in Iowa in 1966.
					NET EARNINGS.		LOSS.		
	Total.	Per mile.	Total.	Per mile.	Total.	Per mile.	Total.	Per mile.	
Chicago & Northwestern Railway—Continued.									
Des Moines & Minneapolis	\$ 183,148.78	\$ 3,093.73	\$ 217,750.21	\$ 3,678.21	\$ .....	\$ .....	\$ 34,601.43	\$ 584.48	\$ 5,263.91
Iowa Southwestern	38,375.14	734.64	58,109.31	1,115.34	.....	.....	19,834.17	380.70	3,741.12
Maple River	231,056.34	1,528.21	119,092.10	787.54	11,003.24	340.67	.....	.....	11,183.33
Iowa Railway, Coal and Manufacturing Co.	11,384.99	3,503.07	10,103.86	3,108.88	1,281.13	394.19	.....	.....	532.67
Sioux City & Pacific	416,023.12	5,160.74	209,584.66	2,599.89	2,068.46	2,860.85	.....	.....	13,462.35
Toledo & Northwestern	1,036,793.52	2,705.13	705,769.95	1,841.44	331,023.57	863.69	.....	.....	28,338.13
Total of system	7,594,130.63	6,190.68	4,108,172.83	3,348.06	3,485,957.80	2,841.72	.....	.....	176,973.06
Chicago, Burlington & Kansas City	156,185.75	2,011.15	92,448.71	1,190.43	63,737.04	820.72	.....	.....	4,117.64
Chicago, Burlington & Quincy	5,403,296.75	19,140.94	2,894,394.16	10,253.34	2,508,902.59	8,887.60	.....	.....	115,888.47
Keokuk & St. Paul	193,453.79	4,604.84	127,109.63	3,025.62	66,344.16	1,579.22	.....	.....	4,896.54
Charlton Branch	72,968.25	1,980.47	90,421.17	2,474.51	.....	.....	18,002.92	494.04	1,871.41
Creston Branch	115,763.92	2,712.37	78,405.03	1,837.04	37,358.89	875.33	.....	.....	4,051.39
Nebraska City Branch	61,835.32	1,577.70	77,586.83	1,981.35	.....	.....	15,851.51	403.65	2,862.49
Moulton & Albia	329.84	28.74	3,045.39	265.35	.....	.....	2,715.55	236.61	261.19
Albia, Knoxville & Des M. and D. M. & K.	144,471.90	2,130.63	124,415.56	1,834.85	20,056.34	295.75	.....	.....	4,367.09
Charlton, Des Moines & Southern	36,893.39	1,117.98	67,116.65	2,033.84	.....	.....	30,223.26	915.86	1,829.90
Leon, Mt. Airy & Southwestern	48,245.46	888.81	62,994.09	1,160.52	.....	.....	14,748.63	271.71	2,807.13
Creston & Northern	30,818.11	1,112.41	31,929.79	1,152.53	.....	.....	1,111.68	40.12	1,819.66
Western Iowa	10,199.87	493.91	33,885.23	1,640.85	.....	.....	23,685.36	1,146.94	.....
Brownville & Nodaway Valley	33,574.01	1,330.82	34,489.61	1,367.12	.....	.....	915.60	36.30	1,421.70
Clarinda, College Springs & Southwestern	21,088.97	1,331.04	23,105.97	1,458.34	.....	.....	2,017.00	127.30	878.43
Red Oak & Atlantic	16,377.21	910.25	20,017.46	1,112.58	.....	.....	3,640.25	202.33	1,108.80
Nebraska City, Sidney & Northeastern	7,015.83	333.18	21,536.95	1,023.74	.....	.....	14,541.12	690.56	1,125.25
Hastings & Avoca	8,242.42	524.03	12,572.00	799.39	.....	.....	4,329.58	275.36	1,061.89
Total of system	6,203,975.04	8,233.56	3,703,145.52	4,914.60	2,500,829.52	3,318.96	.....	.....	146,251.94
Chicago, Iowa & Dakota	28,562.66	1,077.83	23,345.24	880.95	5,217.42	196.88	.....	.....	956.30
Chicago, Milwaukee & St. Paul									
Chicago & Council Bluffs Division	2,252,983.07	6,452.34	1,268,516.52	3,632.94	984,466.55	2,819.40	.....	.....	61,836.25
Cedar Rapids & Ottumwa	182,508.50	1,806.39	151,175.47	1,570.82	31,333.03	325.57	.....	.....	4,428.58
Sioux City Branch	489.54	157.92	218.46	70.47	271.08	87.45	.....	.....	.....
Dubuque Division	705,572.63	5,167.14	310,830.05	2,276.31	394,742.58	2,890.83	.....	.....	18,216.74
Cascade Branch	16,291.21	457.36	31,976.04	807.71	.....	.....	15,685.33	440.35	884.81
Volga Branch	32,158.59	552.45	57,321.49	903.32	.....	.....	25,062.90	440.37	3,480.90
Waukon Branch	14,054.73	616.60	17,069.91	745.72	.....	.....	2,945.18	129.12	967.64
Davenport & Northwestern	225,114.48	1,405.87	270,422.23	1,796.94	.....	.....	45,307.75	301.97	8,407.24
Dubuque & Southwestern	65,032.14	1,261.34	68,823.55	1,277.44	.....	.....	13,791.41	316.10	2,903.72
Maquoketa Branch	40,948.29	1,272.08	45,000.34	1,416.57	.....	.....	4,051.05	144.49	1,888.44
Clinton Branch	26,416.86	2,641.68	36,201.64	3,620.16	.....	.....	9,784.78	978.48	864.23
Iowa & Minnesota Division	511,533.81	6,105.92	337,157.05	4,024.31	174,396.76	2,081.61	.....	.....	11,345.14
Iowa Eastern	5,077.75	265.85	12,172.20	637.28	.....	.....	7,094.45	371.43	788.68
Decorah Branch	9,509.69	1,051.95	11,671.08	1,291.05	.....	.....	2,161.39	239.10	513.62
Emmetsburg Branch	1,558.05	69.25	5,296.50	235.40	.....	.....	3,738.45	166.16	1,860.60
Iowa & Dakota Division	1,490,049.42	5,379.24	624,581.81	2,254.81	865,467.61	3,124.43	.....	.....	38,289.03
Spencer Branch	8,903.52	444.51	14,633.88	730.59	.....	.....	5,730.36	286.08	1,824.67
Sioux City & Dakota	97,669.71	2,021.94	61,803.68	1,281.44	35,796.03	740.50	.....	.....	4,522.69
Total of system	5,675,971.99	4,003.41	3,326,091.40	2,345.90	2,349,876.59	1,657.51	.....	.....	102,563.28
Chicago, Rock Island & Pacific	5,021,337.80	15,843.18							
Oskaloosa Branch	678,013.45	4,766.35							
Southwestern Division	726,002.22	5,610.39							
Des Moines, Indianola & Winterset	70,033.04	1,491.65							
Keokuk & Des Moines	430,655.23	2,655.08							
Audubon Branch									
Harlan Branch									
Newton & Monroe									
Guthrie Branch									
Atlantic & Southern	1196,160.00	1,596.88							
Macedonia Branch									
Keosauqua Branch									
Wilton & Muscatine									
Wilton & Tipton									
Total of system	7,122,801.74	7,736.37	4,307,561.47	4,678.62	2,815,240.27	3,057.75	.....	.....	178,995.88
Chicago, St. Paul & Kansas City	245,045.56	2,141.26	187,413.40	1,637.66	57,632.16	503.60	.....	.....	5,400.00
Chicago, St. Paul, Minneapolis & Omaha	440,910.33	5,357.36	204,115.68	2,480.14	236,794.65	2,877.22	.....	.....	12,629.80
Rock Rapids Branch	4,065.54	233.12	9,032.99	517.95	.....	.....	4,967.45	284.83	989.42
Total of system	444,975.87	4,161.36	213,148.67	2,137.04	231,827.20	2,324.32	.....	.....	13,019.22
Clarinda & St. Louis	4,331.05	376.61	6,420.42	558.29	.....	.....	2,089.37	181.68	595.89
Council Bluffs & St. Louis	162,768.11	2,466.90	155,981.09	2,364.08	6,784.12	102.82	.....	.....	4,793.70
Des Moines & Ft. Dodge	256,821.44	3,106.59	200,811.78	2,429.08	56,009.66	677.51	.....	.....	9,853.93
Tara Division	82,788.13	1,500.81	51,400.47	931.81	31,387.66	569.00	.....	.....	5,160.78
Total of system	339,609.57	2,463.93	292,212.25	1,829.85	87,397.32	634.08	.....	.....	15,014.71
Des Moines, Osceola & Southern	84,135.96	840.09	112,609.60	1,124.41	.....	.....	28,473.64	284.32	233.64
Dubuque & Dakota	61,369.87	971.04	60,855.62	962.90	514.25	8.14	.....	.....	4,832.70
± Ft. Madison & Northwestern									



TABLE No. V—CONTINUED.

NAME OF LINE.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS OR LOSS.				Taxes paid in Iowa in 1886.
					NET EARNINGS.		LOSS.		
	Total.	Per mile.	Total.	Per mile.	Total.	Per mile.	Total.	Per mile.	
† Humeston & Shenandoah.....	\$ 160,851.77	\$ 1,685.37	\$ 122,777.39	\$ 1,286.44	\$ 38,074.38	\$ 398.93	\$.....	\$.....	\$ 8,739.57
Illinois Central.....									
Dubuque & Sioux City.....	947,907.34	6,633.12	449,192.35	3,143.62	498,614.99	3,489.50			22,256.31
Iowa Falls & Sioux City.....	636,646.80	3,465.87	500,928.23	2,727.03	135,718.57	738.84			37,655.12
Cedar Falls & Minnesota.....	168,851.74	2,234.08	165,910.96	2,195.17	2,940.78	38.91			6,255.35
Total of system.....	1,753,305.88	4,359.72	1,116,031.54	2,775.09	637,274.34	1,584.63			66,166.78
Iowa Northern.....	12,686.10	2,135.94	7,568.57	1,276.31	5,097.53	809.63			419.85
** Kansas City, St. Joseph & Council Bluffs.....	247,935.54	4,818.08	138,961.30	2,420.16	108,974.24	1,897.92			
† Keokuk & Western.....	158,235.21	2,076.07	148,638.67	1,950.63	9,596.54	125.94			3,506.72
†† Mason City & Ft. Dodge.....	3,571.19	349.43	3,835.82	375.32			264.63	25.89	
Minneapolis & St. Louis.....	259,738.98	1,859.00	229,800.87	1,644.72	29,938.11	214.28			12,607.05
†† Minnesota & Northwestern.....	44,000.46	1,848.76	38,453.07	1,615.67	5,547.39	233.09			
Ottumwa & Kirksville.....	16,880.61	5,064.69	15,415.30	4,625.05	1,465.31	439.64			259.81
St. Louis, Des Moines & Northern.....	45,326.06	1,095.36	48,022.28	1,160.52			2,696.22	65.16	1,354.06
St. Louis, Keokuk & Northwestern.....	88,253.92	1,734.21	62,649.82	1,231.08	25,604.10	503.13			2,669.02
† Toledo, Peoria & Western.....									
Union Pacific.....	47,081.60	20,740.79	25,222.12	11,111.07	21,859.48	9,629.72			32,524.00
Wabash, St. Louis & Pacific.....									
Des Moines & St. Louis.....	61,655.81	897.73	95,724.81	1,393.78			34,069.00	496.06	3,903.55
St. Louis, Ottumwa & Cedar Rapids.....	99,567.17	2,298.94	148,543.09	3,427.46			48,876.52	1,128.52	2,045.69
Des Moines & Northwestern.....	143,432.21	1,251.85	144,419.08	1,260.46			986.87	8.61	4,358.85
Total of system.....	304,655.19	1,344.66	388,587.58	1,715.12			83,932.39	370.46	10,268.09
§§ Webster City & Crooked Creek.....	11,510.46	885.42	11,395.00	876.53	115.46	8.96			167.00
Total.....	\$ 35,231,206.23	\$ 4,690.66	\$ 21,758,421.00	\$ 2,806.90	\$13,472,785.23	\$ 1,793.76			\$ 987,027.28

\* The earnings and expenses of the Waverly Short Line, 5.7 miles, are included in those of the main line of the Burlington, Cedar Rapids & Northern. This branch was operated during only six months of the year. In all such cases the amount of earnings, etc., is divided by such part of the mileage as the length of time the line was in operation is a part of the year; this gives the earnings, etc., per mile for the year.

† About thirty miles of the Iowa Falls Division of the Burlington, Cedar Rapids & Northern was built during the year 1886, and was operated only two months of the year.

† No report filed for 1886.

§§ 37.2 miles of this line was operated only one month of 1886. The remainder of the line was not in operation at the close of the year.

|| This amount is estimated by the company.

† A portion of the Humeston & Shenandoah railroad was transferred, during the year, to the Keokuk & Western (formerly Missouri, Iowa & Nebraska). The time at which the transfer took place is not given in either of these companies' reports. Hence the basis for computing the earnings, expenses, etc., per mile, is not entirely satisfactory.

\*\* This company fails, as it has previously done, to report separately the operating expenses of its lines in this State. This item is estimated by the Secretary of State by taking the same percentage of its total operating expenses that its gross earnings in Iowa are of its total gross earnings within and without the State. The taxes paid in Iowa in 1886 are not reported, and there is no reliable basis for an estimate.

†† The report of the Minnesota & Northwestern Railroad Company indicates that none of the 142.79 miles of its main line was operated until November 1, 1886, and that the entire line was operated during the last two months of the year. The estimates of earnings and expenses per mile are made on that basis. The Waterloo & Oelwein branch of this road appears not to have been in operation at any time in 1886.

§§ This company added to the length of its line, in 1886, 13.5 miles. This portion of the road was operated only during the last third of the year.

|| The average amount of earnings and expenses, per mile, of all the railroads in this State, for the year, is based upon the average number of miles of road operated within the State during the entire year.



## APPENDIX.

TABLE No. I.

\*Tax levied upon the railroad property of the State for the Railroad Commissioners' Fund for the current year.

NAME OF ROAD.	TAX.
Burlington & Northwestern .....	\$ 20.00
Burlington & Western .....	37.00
Burlington, Cedar Rapids & Northern .....	1,063.00
Centerville, Moravia & Albia .....	25.00
Central Iowa .....	622.00
Chicago & Northwestern .....	2,434.00
Chicago, Burlington & Kansas City .....	82.00
Chicago, Burlington & Quincy .....	2,136.00
Chicago, Iowa & Dakota .....	13.00
Chicago, Milwaukee & St. Paul .....	2,169.00
Chicago, Rock Island & Pacific .....	2,408.00
Chicago, St. Paul & Kansas City .....	121.00
Chicago, St. Paul, Minneapolis & Omaha .....	140.00
Clarinda & St. Louis .....	12.00
Council Bluffs & St. Louis .....	93.00
Des Moines & Fort Dodge .....	205.00
Des Moines, Osceola & Southern .....	83.00
Dubuque & Dakota .....	67.00
Ft. Madison & Northwestern .....	22.00
Humeston & Shenandoah .....	101.00
Illinois Central .....	718.00
Iowa Northern .....	7.00
Kansas City, St. Joseph & Council Bluffs .....	111.00
Keokuk & Western .....	21.00
Mason City & Fort Dodge .....	97.00
Minneapolis & St. Louis .....	173.00
Minnesota & Northwestern .....	179.00
Ottumwa & Kirksville .....	11.00
St. Louis, Des Moines & Northern .....	21.00
St. Louis, Keokuk & Northwestern .....	53.00
Toledo, Peoria & Western .....	2.00
Union Pacific .....	120.00
Wabash, St. Louis & Pacific .....	176.00
Webster City & Crooked Creek .....	15.00
Total .....	\$ 13,600.00

\* This table shows the amount levied by the Executive Council upon the property of the several railroad companies in the State, in compliance with chapter 77, acts of the Seventeenth General Assembly, as amended by chapter 146, acts of the Nineteenth General Assembly, to provide a fund for the payment of the salaries and current expenses of the State Board of Railroad Commissioners for the year ending April 4, 1888. This levy is based on an estimate furnished by the Board of Railroad Commissioners, and is apportioned among the several railroad companies in the ratio which the assessed valuation of each bears to the aggregate assessed valuation. The tax thus levied is paid by the railroad companies to the Treasurer of State.

TABLE No. II.

\* Abstract of assessments of Railroad Property in the State of Iowa for the years 1874 to 1887, inclusive.

	Miles of road.	ASSESSED VALUE.		GROSS EARNINGS.		Percentage.
		Total.	Per mile.	Total.	Per mile.	
1874 .....	3,728	\$ 21,719,809	\$ 5,826	\$ 15,430,620	\$ 4,139	141
1875 .....	3,765	21,896,658	5,840	15,668,968	4,135	141
1876 .....	3,823	22,566,683	5,903	16,422,588	4,319	122
1877 .....	3,938	22,421,070	5,694	17,221,033	4,373	130
1878 .....	4,075	21,619,978	5,306	17,847,728	4,380	121
1879 .....	4,323	22,540,904	5,214	21,294,275	4,926	106
1880 .....	4,811	24,039,126	4,997	23,256,165	4,834	103
1881 .....	5,269	25,742,302	4,886	27,797,143	5,276	93
1882 .....	5,732	26,292,234	4,587	29,278,633	5,108	83
1883 .....	6,792	28,332,740	4,171	31,153,363	4,587	91
1884 .....	7,106	29,886,809	4,206	35,490,225	4,994	84
1885 .....	7,445	31,315,838	4,206	34,149,124	4,587	92
1886 .....	7,490	33,216,688	4,435	35,492,423	4,739	94
1887 .....	7,912	38,370,891	4,850	35,231,206	4,451	109

\* This table shows the aggregate assessed value and the average assessed value per mile of the railroad property of this State, as fixed by the Executive Council on the first Monday in March of the respective years named in the left hand column. The items "miles of road" and "gross earnings," shown in connection with each year's assessment, are for the year ending on the thirty-first day of December last preceding. The right hand column shows what percentage the aggregate assessed value is of the aggregate gross earnings of the preceding calendar year.

† This amount is based on the average number of miles of road operated within this State for the entire year ending December 31, 1886.

TABLE No. III.

*\* Classification of the Railroads in this State as to the maximum charges allowed by law for the transportation of passengers.*

## CLASS "A."

Chicago & Northwestern.  
Chicago, Burlington & Quincy.  
Chicago, Milwaukee & St. Paul.  
Chicago, Rock Island & Pacific.  
Chicago, St. Paul, Minneapolis & Omaha.  
Illinois Central.  
Kansas City, St. Joseph & Council Bluffs.  
Toledo, Peoria & Western.  
Union Pacific.

## CLASS "B."

Burlington, Cedar Rapids & Northern.

## CLASS "C."

Burlington & Northwestern.  
Burlington & Western.  
Centerville, Moravia & Albia.  
Central Iowa.  
Chicago, Burlington & Kansas City.  
Chicago, Iowa & Dakota.  
Chicago, St. Paul & Kansas City.  
Clarinda & St. Louis.  
Council Bluffs & St. Louis.  
Des Moines & Fort Dodge.

\* Class "A" includes all railroads whose gross annual earnings, per mile, are four thousand dollars or more; Class "B," all whose gross annual earnings, per mile, are three thousand dollars or any sum in excess thereof less than four thousand dollars, and Class "C," all whose gross annual earnings, per mile, are less than three thousand dollars.

Roads in Class "A" are limited to a charge of three cents; in Class "B," to three and one half cents, and in Class "C," to four cents per mile for the transportation of passengers, except that a charge of ten cents may be added to the fare of a passenger, when paid upon the cars, if a ticket might have been procured within a reasonable time before the departure of the train. One half the rates above mentioned is the limit for children twelve years of age or under. These rates cover ordinary baggage, not exceeding one hundred pounds in weight, with each passenger.

† The Ottumwa & Kirkville runs its trains upon eight miles of rented track. For the purposes of this classification its entire length of road, 11.333 miles, was taken into account, which gives its gross earnings, per mile, at \$1,489.51. The amount of its gross earnings, per mile, shown in Table No. V., is based on a length of 3.333 miles.

TABLE No. III—CONTINUED.

Des Moines, Osceola & Southern.  
Dubuque & Dakota.  
Fort Madison & Northwestern.  
Humeston & Shenandoah.  
Iowa Northern.  
Keokuk & Western.  
Mason City & Fort Dodge.  
Minneapolis & St. Louis.  
Minnesota & Northwestern.  
† Ottumwa & Kirkville.  
St. Louis, Des Moines & Northern.  
St. Louis, Keokuk & Northwestern.  
Wabash, St. Louis & Pacific.  
Webster City & Crooked Creek.



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